

**Modernized e-File (MeF)**  
**Information for Authorized**  
**IRS *e-file* Providers**  
**Tax Year 2006**

**Publication 4163**

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## **INTERNAL REVENUE SERVICE MISSION STATEMENT**

**Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to .**

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# **PART I**

## **INTRODUCTION**

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## New Information

In tax year 2006 (processing year 2007), the IRS is enhancing the MeF system by adding the capabilities to e-file Form 1065, U.S. Return of Partnership Income and Form 1065-B, U.S. Return of Income for Electing Large Partnerships.

In future releases, the IRS plans to transition the existing *e-file* programs for Forms 1040 and 1041 to MeF. IRS will also begin accepting form 1120-F(US Income Tax Return of a Foreign Corporation) beginning January 2008. IRS will use the procedures in this publication as a standard for all *e-file* programs in the future.

IRS has combined information for Corporate, Partnership and Exempt Organization returns in this publication. Unless otherwise indicated, all information applies to all three return types.

This publication and its updates or revisions are available at [www.irs.gov](http://www.irs.gov). Change pages, outlining the extent of any update/revision, will be posted separately.

Beginning in processing year 2007 all International Returns processed through MeF will be processed at the Ogden Processing Center.

Implementation of Excise Tax e-Filing and Compliance (ETEC) returns will take place in the summer of 2007. The Forms 2290, 720 and 8849 will be accepted through the Modernized e-file System.

Note: A special section for each form type has been added to this publication to address specific situations for each form. These sections can be found at the end of this document.

## Overview of Modernized e-File (MeF)

The Modernized e-File (MeF) system is used to process electronic Forms 1120, 1120-S, 7004, 990, 990EZ, 990PF, 1120POL, 8868, 1065 and 1065-B returns. Forms 2290, 720 and 8849 will be added Summer 2007. IRS spent over three years on the design and development of the MeF system to ensure the needs of taxpayers were understood. IRS created a stakeholder group comprised of accounting firms and software vendors. This stakeholder group worked closely with the IRS during all phases of design, development and implementation of MeF. Many complex issues were identified and the solutions were incorporated into the design of MeF to ensure the most complicated income tax and information returns can be processed electronically. The project became one of the top IRS modernization projects and was placed on the new IRS architecture.

All returns electronically filed, including International returns, using the MeF system are processed at the Ogden Processing Center.

## Benefits of IRS e-file

- **More Explicit Error Conditions** - New error code explanations pinpoint the location of the error in the return and provide complete information in the Acknowledgement File.
- **Faster acknowledgements** - Transmissions are processed upon receipt and acknowledgments are returned in near real-time. No more waiting for once or twice daily system processing cycles.
- **Integrated Payment Option - Owe Taxes?** - You can e-file a balance due return and, at the same time, authorize an electronic funds withdrawal from your bank account. Payments are subject to limitations of the Federal Tax Deposit Rules.
- When the forms listed below are included as part of the electronic return, the requirement to submit duplicate copies of the forms to the Ogden Submission Processing Center (OSPC) is eliminated.
  - Form 5471---*Information Return of US Persons With Respect To Certain Foreign Corporations*
  - Form 5472---*Information Return of a 25% Foreign-Owned US Corporation or a Foreign Corporation Engaged in a US Trade or Business*
  - Form 5713---*International Boycott Report*

Modernized e-File includes several new features which are different from other *e-file* programs. Check with your software developer to ensure these features are available.

- The MeF system allows Transmitters to send transmissions to the IRS year round, 24 hours a day. The MeF system validates the transmission file and creates an acknowledgement file immediately. Many acknowledgements are returned in 2-3 minutes or less, depending on the size of the transmission file and the volume being processed at the time.
- 100% of the forms that can be attached to Forms 1120, 1120-S, 7004, 990, 990EZ, 990PF, 1120POL, 8868 and 1065, 1065-B are included in MeF. As IRS adds new forms that can be filed with these forms, they will be added to the MeF system.
- MeF is completely paperless. EROs can sign the return using a Practitioner PIN or have the option to scan the jurats, Form 8453-C, Form 8453-S, 8453-PE, 8453-B, 8453-EO, and transmit them electronically to the IRS with the tax return. IRS MeF will not accept paper copies of any of the jurats.
- IRS will maintain three tax years (currently 2004, 2005, 2006) of existing MeF form types. As a new tax form type is added to the MeF platform (i.e. Form 1065), tax returns will only be accepted for the current processing year (i.e. TY 2006). As subsequent tax years are added to the system, MeF will only accept

the current processing year and two prior tax years. For example, Form(s) 1120/1120-S can only be e-filed for TY2006, TY2005 and TY2004.

- Rejects are now referred to as “Business Rules” and have been restated to be specific in defining the location of the error and the error is stated in plain English.

## **Publications for Tax Returns and Information Returns**

This edition of Publication 4163, *Modernized e-File (MeF) Information for Authorized IRS e-file Providers*, replaces the previous edition revised February 2006 and the Publication 4206 for Exempt Organizations. This publication is designed to provide specific requirements and procedures for electronic filing through the Modernized e-File (MeF) system for:

- Form 1120, *U. S. Corporation Income Tax Return*,
- Form 1120-S, *U. S. Income Tax Return for an S Corporation*,
- Form 7004, *Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax Information, and Other Returns*.
- Form 990, *Return of Organization Exempt From Income Tax*
- Form 990EZ, *Short Form Return of Organization Exempt From Income Tax*
- Form 990PF, *Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation*
- Form 1120POL, *U.S. Income Tax Return for Certain Political Organizations*
- Form 8868, *Application for Extension of Time To File an Exempt Organization Return*
- Form 1065, *U.S. Return of Partnership Income*
- Form 1065-B, *U.S. Return of Income for Electing Large Partnership*.
- Form 2290, *Heavy Highway Vehicle Use Tax Return*,
- Form 720, *Quarterly Federal Excise Tax Return*,
- Form 8849, *Claim for Refund of Excise Tax*,

The procedures in this publication should be used in conjunction with the following publications:

- Publication 3112, *IRS e-file Application and Participation* - contains information about the roles of software developers, transmitters and electronic return originators. IRS has standardized the information for all e-file programs.
- Publication 4162, *Modernized e-File Test Package for Forms 1120/1120-S* - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of 1120/1120-S. This publication also contains the instructions and test case scenarios for Form 7004, *Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns*.

- Publication 4164, *Modernized e-File (MeF) Guide for Software Developers and Transmitters* – contains communications, procedures, transmission formats, business rules, and validation procedures for returns e-filed through the Modernized e-File System.
- Publication 4205, *Modernized e-File Test Package for Exempt Organization Filings* - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868
- Publication 4505, *Modernized e-File Test Package for Forms 1065/1065-B* – contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of 1065/1065-B.
- Publication 4594, *Modernized e-File Test Package for Forms 2290, 8849 and 720* – contains instructions and test case scenarios for software developers and transmitters to use for Assurance Testing System (ATS) of these forms.
- IRS e-file For Large Tax Exempt Entities Filing Their Information Returns contains guidance for charities and non-profits that prepare their own information return. This document is intended to assist tax exempt organizations with their transition from preparing a paper return to electronic filing. Tax exempt organizations should review this document and other useful information, including Frequently Asked Questions available at <http://www.irs.gov/> . Simply click on the “e-file” logo and then click on “e-file for Charities and Non-Profits”.

### Request for Publication

These Publications and their updates are available at [irs.gov](http://irs.gov) using this link:

[IRS e-file Technical Publications](#)

Or by entering “publication” in the Keyword Search”

Or take the following steps on the [irs.gov](http://irs.gov) web site:

- Click on the *e-file* logo
- Click on *e-file* for Software Developers & Transmitters
- Click on the appropriate forms that you are searching for (i.e. Form 1120/1120-S/7004 XML Schemas)
- Go to User Guide & Publications; select the publication you need.

### Communications

IRS has worked in partnership with many MeF stakeholders to develop the information contained within this publication. If you have any questions, suggestions or comments regarding this publication, or are aware of any errors (typographical, technical or

usage), please let us know by e-mailing the appropriate program at the following addresses or write to:

For Form 7004 and Form 1120/1120-S, please send an email to [1120@irs.gov](mailto:1120@irs.gov) or write to:

Internal Revenue Service  
1120 Program, SE:W:ETA:D:D1  
Stop 1265AUSC  
P.O. Box 934  
Austin, TX 78767

Internal Revenue Service  
7004 Program, SE:W:ETA:D:D1  
NCFB C4-338  
5000 Ellin Road  
Lanham, MD 20706

For Form 990, 990EZ, 990PF, 1120POL, 8868, please send an email to [TE/GE-EO-efile@irs.gov](mailto:TE/GE-EO-efile@irs.gov) or write to:

Internal Revenue Service  
990 Program SE:T:CAS:SC  
MS 1110  
1973 N. Rulon White Blvd.  
Ogden, UT 84404

For Form 1065, please send an email to [1065MeF@irs.gov](mailto:1065MeF@irs.gov) or write to:

Internal Revenue Service  
1065 Program, SE:W:ETA:D:D2  
NCFB C4-278  
5000 Ellin Road  
Lanham, MD 20706

For Forms 2290, 8849 and 720, please send an email to [\\*2290@irs.gov](mailto:*2290@irs.gov) or write to:

Internal Revenue Service  
ETEC (720, 2290, 8849) Program  
NCFB C4-401  
5000 Ellin Road  
Lanham, MD 20706

The following list of communication vehicles will be used to distribute information and updates to MeF stakeholders:

- e-mail - Each MeF Team maintains an e-mail distribution list of current and prospective partners. On an as needed basis, updates and other communications are distributed to the group. To have your e-mail address

added to the group, please send an e-mail with your name, company name, and any other relevant contact information, including your role (Electronic Return Originator (ERO), Software Developer or Transmitter) to the e-mail box indicated above specific to your form type.

- Quick Alerts is a FREE web based mass messaging system created for Authorized IRS *e-file* Providers, which include Software Developers, Transmitters, and Electronic Return Originators. Software Developers and Transmitters use their ETIN. EROs use their 6 digit EFIN. If you have received both an ETIN and an EFIN, then you should use your ETIN. The Quick Alerts messaging system uses a "push technology" program that can instantly disseminate messages to thousands of subscribers via pre-selected vehicle of choice(s): cell phone, e-mail, fax, telephone. Subscribers will receive communications 24 hours a day - 7 days a week, regarding processing delays, IRS *e-file* program updates, early notification of upcoming seminars and conferences. New subscribers may sign up at [www.Envoyprofiles.com/quickalerts](http://www.Envoyprofiles.com/quickalerts) or through the links provided on the "Tax Professionals" page at <http://www.irs.gov/>
- The Ogden e-Help Desk provides MeF assistance for both software and communication testing and during transmission of returns through out the filing season. Software developers, transmitters and electronic return originators may call the Ogden e-Help Desk at 1-866-255-0654.
- IRS Website—A link for helpful web pages can be found by going through the <http://www.irs.gov/> home page. Click on the *e-file* logo for information about *e-file* options for business partners including a list of approved *e-file* business products.
- EROs that have clients who are required to file under Temporary Treasury Regulation Section 301.6011-5T, issued January 11, 2005, may register to receive the latest updates from IRS. Register at [irs.gov](http://irs.gov) under e-file for Large and Mid-size Corporations.

Topic	Services Offered	Number
Application/Suitability	<p>IRS <i>e-file</i> Application (irs.gov)  To obtain additional information regarding the e-services Registration and IRS <i>e-file</i> Application process go to:</p> <p><a href="http://www.irs.gov/taxpros/article/0,,id=109646,00.html/">http://www.irs.gov/taxpros/article/0,,id=109646,00.html/</a></p> <p>Paper Application (Form 8633)</p> <p>Obtain answers to questions regarding the IRS <i>e-file</i> Application process or about the status of an application</p>	<p>1-866-255-0654</p> <p>Outside US &amp; US Territories 512-416-7750</p>
Electronic Funds Withdrawal (Direct Debit) Deposits	Providers may check the status of payments and the status of cancelled warehoused (deferred) payments	1-888-353-4537
Publications & Tax Forms	Order IRS publications and tax forms by phone or go to: <a href="http://www.irs.gov/taxpros/lists/0,,id=97782,00.html/">http://www.irs.gov/taxpros/lists/0,,id=97782,00.html/</a>	1-800-829-3676
e-Help	Obtain assistance with electronic business tax filing by calling the e-Help Desk	1-866-255-0654
Tax Help	Request IRS Tax Assistance Business Taxpayers	1-800-829-4933
TeleTax (Recorded Tax Information)	Listen to Automated tax help see topic numbers in tax package	1-800-829-4477
Fraud	Report suspicious activity in the IRS e-File Program by calling the 1-800 number or e-mailing to <a href="mailto:HQ-QRF@ci.irs.gov">HQ-QRF@ci.irs.gov</a> ;	1-800-829-0433
Electronic Federal Tax Payment System (EFTPS)	Make ALL your federal tax payments, including income, employment, and excise taxes	1-800-829-4933



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## The IRS Web Site

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[www.irs.gov](http://www.irs.gov)

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The following areas exist within the IRS Web Site. Areas may vary slightly as revisions are made to this site.

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Go to [www.irs.gov/efile](http://www.irs.gov/efile) to find:

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### **e-file for Tax Professionals**

#### **Get Ready, Get Set Go!**

Important notes and dates about IRS e-file for the 2006 Filing Season

#### **IRS e-file Application Updates**

Information on submitting a new or revised e-file application

#### **e-Services**

Suite of Web-based products that allow tax professionals and payers to do business with the IRS electronically

#### **IRS e-file Made Easy – a Tax Professional's One-Stop e-file and e-Pay shop**

One-Stop resource center for IRS e-file and e-payment information

#### **QuickAlerts**

Important e-file messages

#### **Electronic Payment Options**

Information on tax types and processing periods for electronic payments

#### **e-file Library**

The IRS e-file Library

#### **Federal/State e-file**

Information on Federal/State e-file

#### **e-file Resources for Providers and EROs**

Includes Marketing Toolkit with e-file promotional products

#### **Subscription Services**

Subscribe to receive QuickAlerts, Digital Dispatch, and local IRS information

#### **e-file for Large and Mid-Size Corporations**

Includes MeF Issues and Solutions

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Go to [www.irs.gov/taxpros](http://www.irs.gov/taxpros) to find:

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Current tax information for tax professionals

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Go to [www.irs.gov/newsroom](http://www.irs.gov/newsroom) to find:

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Latest information from the IRS

## Application To Participate in the IRS *e-file* Program

In order to begin e-filing tax returns, you must apply and be accepted as an Authorized IRS *e-file* Provider. For more information on the application process refer to Publication 3112, *IRS e-file Application and Participation*. This publication contains all the information needed to apply. The quickest way to apply is to use the IRS *e-file* Application On-Line.

**For more information go to the link below:**

<http://www.irs.gov/taxpros/article/0,,id=109646,00.html>

**Note: TO AVOID REJECTED RETURNS - EROs/Transmitters must have an application on file and it must be current with all the form types that are going to be e-Filed. If a return type that is not on the e-File application is electronically filed that return will be rejected (Error Reject 905). Having a current application on file with the IRS will avoid having returns rejected for this reason. .**

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**Part II**  
**Processing Year 2007**  
**Information**

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## Highlights for Tax Year 2006, Processing Year 2007

**Note: TO AVOID REJECTED RETURNS - EROs/Transmitters must have an application on file and it must be current with all the form types that are going to be electronically filed. If a return that is not on the e-File application is electronically filed that return will be rejected (Error Reject 905). Having a current application on file with the IRS will avoid having returns rejected for this reason.**

### General Items of Interest

- MeF is implementing the 1065 and 1065-B programs in January of 2007. Partnerships can now transmit 1065 and 1065-B returns through the MeF system using the same transmission methods allowed for the 1120 program.
- MeF will begin accepting the ETEC Program returns (Forms 2290, 8849 and 720, ) in the summer of 2007.

In processing year 2007 Transmitters will be able to send state submissions through both Application to Application (A2A) and Internet Filing Application (IFA). States will only be able to use A2A to pick up state returns and send IRS their state acknowledgments.

- **Tax Year 2005** - Temporary Treasury Regulation Section 301.6011-5T, issued January 11, 2005, required corporations who have **assets of \$50 million or more and file at least 250 returns a year** to electronically file Forms 1120 and 1120-S for tax years ending on or after December 31, 2005. Exempt organizations filing Form 990, who had total assets of \$100 million or more and file at least 250 returns a year are required to file electronically.
- **Tax Year 2006** – Temporary Treasury Regulation Section 301.6011-5T, issued January 11, 2005, required corporations who have **assets of \$10 million or more and file at least 250 returns a year** to electronically file Forms 1120 and 1120-S for tax years ending on or after December 31, 2006. Exempt Organizations who have total assets of \$10 million or more and file at least 250 returns a year are required to file Form 990 electronically. Private Foundations who file at least 250 returns a year are required to file Form 990-PF electronically regardless of their total assets.

NOTE: A corporation or organization is determined to have met the 250 return requirement if, during the calendar year ending with or within the taxable year of the corporation or organization, it is required to file a total of at least 250 returns of any type, including employment returns, excise tax returns, and information returns. IRS developed special guidance to assist corporations and exempt organizations with the transition from filing a paper return to electronic filing. This guidance applies to corporations required to e-file under temporary regulations. Corporations and exempt organizations required to e-file should review this information available at [www.irs.gov](http://www.irs.gov). Simply click on the “e-file” logo and then click on “e-file for Large and Mid-Size Corporations or “e-file for Charities and Non-Profits.

Although electronic filing is required of certain corporations and exempt organizations, the majority of returns filed through the MeF system are voluntary

**MeF e-filing capabilities have been extended to the following:**

- Short Period Returns (Corporate and Partnership Returns Only). If a short period return is being filed you must include the reason for filing the return. Note to Transmitters: The tax year in the Return Manifest and Return Header must reflect the current tax year being processed (i.e. TY 2006), then input the actual Beginning and Ending Dates of the short period return (i.e. 1/01/2007 to 02/28/2007. If you are filing a short period return after January of the current year, and you don't have the current year software available to you, then you must use the prior year software to file your short period return and you must use the prior tax year in the return header, then input the actual Beginning and Ending Dates for the short period return.
- Final Period Returns (Corporate, Partnership and Exempt Organization Returns)
- Amended returns for all MeF supported returns (excludes Forms 7004 and 8868 extensions). For the 990 and 1065 programs MeF will accept amended returns for TY2006; For the 1120/1120S programs MeF will accept TY2005 and TY2006 amended returns.
- Form 1065, U.S. Return of Partnership Income
- Form 1065-B, U.S. Return of Income for Electing Large Partnerships

**XML schemas were developed and issued for the following new forms that can be attached to the 1120/1120-S return:**

- Schedule O (Form 1120), Consent Plan and Apportionment Schedule for a Controlled Group
- Schedule M-3 (Form 1120-S), Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More
- Form 1120-L, U.S. Life Insurance Company Income Tax Return
- Schedule M-3 (Form 1120-L), Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More
- Form 1120-PC, U.S. Property and Casualty Insurance Company
- Schedule M-3 (Form 1120-PC), Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of \$10 Million or More
- 5884-A, Hurricane Katrina Employee Retention Credit

- Form 8906, Distilled Spirits Credit
- Form 8907, Nonconventional Fuel Source Credit
- Form 8908, Energy Efficient Home Credit
- Form 8909, Energy Efficient Appliance Credit
- Form 8910, Alternative Motor Fuel Credit
- Form 8911, Alternative Fuel Vehicle Refueling Credit
- Form 8912, Clean Renewable Energy Bond Credit
- Form 8913, Credit for Federal Telephone Excise Tax Paid (Note: if the tax return is only being filed to claim the TETR credit, do not e-file the return. Send the paper return to the appropriate IRS Submission Processing Center.)
- Form 8916, Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups
- Form 8916-A, Reconciliation of Cost of Goods Sold Reported on Schedule M-3
- Form 8886 is being revised and will not be available for e-filing until a later date. Once the revision is posted on the IRS.GOV webpage the IRS will accept the form as a pdf attachment to the electronic return.

**XML schemas were developed and issued for the following new forms that can be attached to the 1065/1065-B return:**

- Schedule K-1 (1065), Partner's Share of Income, Deductions, Credits, etc.
- Schedule K-1 (1065-B), Partner's Share of Income (Loss) from Electing Large Partnership.
- Schedule D (1065), Capital Gains and Losses.
- Schedule M-3 (1065/1065-B), Net Income (Loss) Reconciliation for Certain Partnerships.
- Schedule N Form 5471, Return of Officers, Directors, and 10% or more Shareholders of a Foreign Personnel Holding Company.
- Form 8308, Report of a Sale or Exchange of Certain Partnership Interests.
- Form 8909, Energy Efficient Appliance Credit.
- Form 8913, Credit for Federal Telephone Excise Tax Paid.

- Form 8916-A, Reconciliation of Cost of Goods Sold Reported of Schedule M-3
- Form 8886 is being revised and will not be available for e-filing until a later date. Once the revision is posted on the IRS.GOV webpage the IRS will accept the form as a pdf attachment to the electronic return.

**XML Schemas were developed and issued for the following new Forms:**

- Form 2290, Heavy Highway Vehicle Use Tax Return
- Form 720, Quarterly Federal Excise Tax Return
- Form 8849, Claim for Refund of Excise Tax,

**The following forms are no longer accepted through the Modernized e-File system:**

Form 5735  
 Schedule P (Form 5735)  
 Form 8830  
 Form 8895  
 Form 5712-A

IRS Counsel reviewed Regulations to identify elections that require a signature to determine if the requirements can be changed. IRS published the results to this review on the Large and Mid-Size Businesses web page at <http://www.irs.gov/businesses/corporations/article/0,,id=146959,00.html>. Elections that require a separate signature may be submitted in PDF format.

## The Tax Relief and Health Care Act of 2006

The Tax Relief and Health Care Act was signed by the President on December 20, 2006. As a result of the late enactment, the implementation of many of the changes in the Modernized e-File (MeF) schemas cannot occur until processing year 2008. The following Form specific procedures should be followed by taxpayers e-filing returns on the MeF system.

**Form 5735 - American Samoa Economic Development Credit**

- The Act provides that a domestic corporation that is an existing credit claimant with respect to American Samoa and that elected the application of IRC § 936 for its last taxable year beginning before January 1, 2006 is allowed, for two taxable years, a credit based on the economic activity-based limitation rules. The credit is computed based on the rules of §§ 30A and 936.
  - The amount of the credit allowed to a qualifying domestic corporation under the provision is equal to the sum of the amounts used in computing the corporation's economic activity-based limitation with respect to

- American Samoa, except that no credit is allowed for the amount of any American Samoa income taxes.
- Thus, for any qualifying corporation the amount of the credit equals the sum of (1) 60% of the corporation's qualified American Samoa wages and allocable employee fringe benefit expenses and (2) 15% of the corporation's depreciation allowances with respect to shortlife qualified American Samoa tangible property, plus 40% of the corporation's depreciation allowances with respect to medium-life qualified American Samoa tangible property, plus 65% of the corporation's depreciation allowances with respect to long-life qualified American Samoa tangible property.
- The current § 936(c) rule denying a credit or deduction for any possessions or foreign tax paid with respect to taxable income taken into account in computing the credit under § 936 does not apply with respect to the credit allowed by the provision.
- This provision is effective for the first two taxable years of a corporation which begin after December 31, 2005, and before January 1, 2008.
- **Form 5735 will be accepted in PDF for 2006 tax year claimants.**

#### **Other Forms affected by Form 5735:**

The American Samoa Economic Development Credit is used to determine the allowable amount for several other credits. For these forms, the American Samoa Economic Development credit amount will be included on the same line as the Qualified Electric Vehicle Credit. It will be identified on paper returns with a write-in explanation.

- For e-filed returns, the American Samoa Economic Development Credit amount will be included as part of the total on the applicable form on the same line (identified below).
- The "write-in" will be identified on MeF returns by using the GeneralDependency Schema. The "write-in" explanation on this schema must be **described as Form 8835 Credit Amount** and should be referenced from the form's line where it was included. Write-in explanation should say - : "American Samoa Economic Development Credit amount included of \$XX"
  - Form 1120 – U. S. Corporation Income Tax Return - **Sch J, Line 5b**
  - Form 8835 – Renewable Electricity, Refined Coal, and Indian Coal Production Credit –**Part II, Line 36c**
  - Form 8844 - Empowerment Zone Employment Credit - **Part II, Line 16c**
  - Form 8860 - Qualified Zone Academy Bond Credit - **Part II, Line 7c**

#### **Form 8907 - Nonconventional Source Fuel Credit**

- No schema change for 2006
- 2006 – **Part I, Line 4a and 4c MUST BE ZERO. Software Developers** should either embed zeros in these lines or not enable them in the software.
- 2005 Form is accepted in PDF but Part 1, Line 4b MUST BE ZERO.

#### **Form 8923 – Mine Rescue Team Training Tax Credit (New form)**

This form will be accepted in PDF for 2006 tax returns.

- PDF must be named and described - Form 8923 Mine Rescue Team Training Credit



- Form must be attached to the top level tax return, if the return is a consolidated return, it must be attached at the consolidated level.

### **Exclusion of 25% of Capital Gain for Certain Sales of Mineral and Oil Leases for Conservation Purposes**

The Act provides a 25% exclusion from gross income of long-term capital gain from the conservation sale of a qualifying mineral or geothermal interest. The amount of this exclusion should be identified on the Schedule D as **TRHC - 403(c)**.

## **Amended and Superseding Corporate Returns**

On February 14, 2007, the MeF system will process both superseding and amended returns. Amended and superseding returns for Form 1120 and 1120S will be taken for the 2005 tax year and forward. Beginning with 2006 returns - **both amended and superseding returns will be required to be e-filed** if the taxpayer is required to file electronically based on the temporary regulation unless a taxpayer has received an approved waiver to file that particular return in paper. All of the business rules for e-filing original returns will also be enforced for both superseding returns and amended returns.

Software developers who intend to support the new superseding and amended return functionality for 2005 must update their products to use the Form 1120 version 2.6 schemas. Taxpayers and preparers needing to file a 2005 superseding or amended return should discuss the availability of this functionality with their software developer.

### **Superseding Returns**

A subsequent return **filed within the filing period (including extensions)** is considered a superseding return. A superseding return is considered the original filing because it takes the place of any other return previously filed during the filing period, with extensions.

**A superseding return must be a complete XML filing of the whole return, with all required forms, schedules and attachments (XML or PDF, if applicable).** A taxpayer filing a superseding return must indicate the return is such by selecting the Superseded Return checkbox (designation) in the software or the return will reject as a duplicate filing. All of the business rules for e-filing original returns will be enforced for superseding returns.

### **Amended Returns**

A subsequent return **filed after the expiration of the filing period (including valid extensions)** is considered an amended return. A taxpayer filing an amended return must indicate the return is such by selecting the Amended Return checkbox (designation) in the software or the return will reject as a duplicate filing.

The IRS Amended Return process requires that any e-filed return designated as an Amended Return pass all of the same business rules as an original e-filed business return. Most

taxpayers e-filing amended returns will have already e-filed their underlying tax return, therefore the easiest process for e-filing the Amended Return will be to update the underlying original for the changed items. Once the return has been updated with the changes, attach the required PDF Form 1120X or Changes in Amended Return document (see below) and any other supporting explanations and refile the complete new return, ensuring that the Amended Return checkbox is selected.

For taxpayers who e-filed original returns with voluminous PDF and/or who filed hybrid returns that used the paper or PDF option, some of the PDF/Paper information may not need to be refiled with the Amended return if the changes do not affect the information contained in those files (e.g. PDF elections, PDF Forms 1120-L or 1120-PC subsidiary returns, paper/PDF Forms 5471, 8858, 8865, etc.)

ended returns will require, **at a minimum**,

1. The corrected Form 1120 or 1120S completed in its entirety with the Amended Return checkbox selected.
2. All forms, schedules and attachments that changed or that support changes on the amended Form 1120/Form 1120S, including any subsidiary returns (if changed) and the information to support those changes.
3. Placeholder forms to pass any applicable business rules (i.e. 5471, 8858, 8865, etc.) where there is no change to the underlying data on that form. If the underlying data has changed, the corrected form must be attached
4. One of the Following:
  - a. For Form 1120 - A PDF Form 1120X completed through Part I, line 10 or 11, as applicable, and Part II with the line number of each amended item, the corrected amount or treatment of the item, and an explanation of the reasons for each change. The PDF Form 1120X must be named Form1120X.PDF and described as Form 1120X. It must be attached to the top level 1120 return or the consolidated return, if applicable. Additional PDF explanations should be named Form1120XExplanationN.PDF – where N is the number of the file, if more than one is required. Each additional PDF attached filed should be described as 1120X Explanation Z, again where Z is the number of the file.

**OR**

- b. For Form 1120/Form 1120S – A PDF statement that identifies the line number of each amended item, the corrected amount or treatment of the item, and an explanation of the reasons for each change. The PDF should be attached to the top level returns (if this is a consolidated 1120, then it must be attached to the consolidated return). The PDF file must be named *ChangesInAmendedReturn.PDF* and described as *Changes in Amended Return*.
5. A signed signature document (Form 8453-C/S), as applicable or use of a Practitioner's Pin.
6. Appropriate forms to make a payment, request a refund or request a credit carryover to another year.

## Return/Extension Due Date Charts

Due date charts for all form types can be found in sections pertaining to a specific form type in this publication.

## Returns Not Eligible for MeF

Returns and extensions meeting the conditions below cannot currently be filed electronically. (Note: Paper documents can be scanned and attached to electronic returns, but no paper documents may be mailed to the IRS.)

### For Forms 1120/1120-S:

The Tax Year 2006 Corporate e-file Program does not accept and process the following corporate returns. Therefore, the corporation is excluded from the electronic filing requirement under Temporary Treasury Regulation Section 301.6011-5T unless otherwise noted.

- Returns with tax periods ending prior to December 2004
- Returns covering multiple tax periods
- Bank Holding Company Tax Act. Election to make installment payments for a portion of the total tax attributable to the Bank Holding Company Tax Act.
- Prompt Assessments
- Returns with reasonable cause as related to failing to pay and/or file timely. Note: Corporations required to e-file under Temporary Treasury Regulation Section 301.6011-5T are still required to file electronically. In order to comply with the mandatory e-file regulations, corporations must send the explanation of reasonable cause as a separate letter to Internal Revenue Service, ARKA Monterrey Park, 1973 N. Rulon White Blvd., Mail Stop 6552 (ARKA) - Attn: AM Clerical, Ogden, Utah 84404. These procedures do not apply to Form 2220 which should be filed as part of the electronic return.
- Returns with pre-computed penalty and interest. Note: Corporations required to e-file under Temporary Treasury Regulation Section 301.6011-5T are still required to file electronically. In order to comply with the mandatory e-file regulations, corporations must send the explanation of pre-computed penalty and interest as a separate letter to Internal Revenue Service, ARKA Monterrey Park, 1973 N. Rulon White Blvd., Mail Stop 6552 (ARKA) - Attn: AM Clerical, Ogden, Utah 84404.
- Requests for overpayments to be applied to another account. Note: Corporations required to e-file under Temporary Treasury Regulation Section 301.6011-5T are still required to file electronically. In order to comply with the mandatory e-file regulations, corporations must send the request to apply overpayments as a

separate letter to Internal Revenue Service, ARKA Monterrey Park, 1973 N. Rulon White Blvd., Mail Stop 6552 (ARKA) - Attn: AM Clerical, Ogden, Utah 84404.

**The following forms cannot be filed electronically as a return.**

1120-C	(formerly 990-C) Farmer's Cooperative Association
1120H	Homeowners Association
1120F	Foreign Corporation
1120FSC	Foreign Sales Corporations
*1120-L	Life Insurance Company
1120RIC	Regulated Investment Companies
1120REIT	Real Estate Investment Trust
*1120-PC	Property and Casualty
1120-SF	Settlement Funds
1120ND	Nuclear Decommission Trusts

**\* Forms 1120L and 1120PC cannot be filed as standalone returns. They cannot be attached at the top level of the corporate return. They must be filed at the consolidated level .**

**For Form 7004:**

- Name change applications
- Reasonable cause for failing to pay timely
- Reasonable cause for failing to file application timely
- Requests for refunds
- Election to make installment payments for a portion of balance due amount
- Applications requesting extension due to change in accounting period unless prior approval has been applied for from IRS or certain conditions have been met. See Publication 538, Accounting Periods and Methods, for details.
- Applications with Net Operating Loss Carryback. Form 1138 should be sent separately, not with the application.
- Applications attaching a Power of Attorney (POA). POA should be sent separately, not with the application.
- Early filed returns (filed before end of tax period)
- See the 7004 Due Date Charts to determine which returns are eligible to file an extension
- Any condition or requirement, not supported by software, that requires the submission of a paper document or form (Exception – corporation filing under Temporary Treasury Regulation Section 301.6011-5T)
- Filing short period extension due to termination of 1120-S status.
- For Form 706-GS(D)
- For Form 8612
- For Form 8613
- For Form 8725
- For Form 8831

### **For Forms 990 & 990-EZ:**

- Returns from organizations not recognized as exempt (application pending, etc.)
- Returns from organizations described in section 501(c)(28)
- Name change returns
- Returns showing a change in accounting period
- Short period returns (exception: short period final returns)
- Early filed returns (filed before end of tax year except for final returns)
- Returns with tax periods ending prior to December 2003
- Returns with non-IRS forms attached such as Form LM-2 or LM-3 (Dept. of Labor)
- Organizations such as churches and government agencies that are excluded from the filing requirement pursuant to Reg. 1.6033-2(g); **Exception:** domestic organizations excluded from filing **solely** because their gross receipts are normally less than \$25,000 may file electronically if they choose.

### **For Form 990-PF:**

- Returns from organizations not recognized as exempt (application for exemption pending, etc.)
- Returns with tax periods ending prior to December 2004
- Foreign private foundations
- Name change returns
- "Limited" 990-PFs, i.e., "Limited" 990-PFs are filed by organizations that originally received advance rulings as public charities but were later determined to be private foundations
- 507(b)(1)(A) terminations
- Foundations in 60-month terminations

### **For 1120-POL:**

- Short period returns (except for short period final returns)
- Name change returns
- Returns with tax periods ending prior to December 2003
- Returns with non-numbered attachments/schedules (unless allowed for an attached form shared with Forms 1120/1120-S) for which an IRS format has not been developed

### **For Form 8868:**

- Extensions from organizations not recognized as exempt (application pending, etc.)
- Extensions other than the automatic extension (Part I)
- Extensions for short period returns
- Extensions for the following forms:
  - Form 990-BL
  - Form 6069
  - Form 8870
- Extensions for group returns
- Extensions for composite Forms 990-T
- Extensions for consolidated Forms 990-T

### **For Form 1065/1065-B:**

- Returns with tax periods ending in December 2005 and prior
- Returns filed for religious or apostolic organizations under section 501(d) or for organizations electing not to be treated as a partnership under section 761(a)
- Returns transmitted by a person not approved by the IRS for electronic filing
- Returns with Powers of Attorney (POA) attached and the IRS does not have a POA file
- Returns file under Sections 6020(b), 501(d)(3) or 761(a) of the Internal Revenue Code
- Returns for inactive partnerships with no income on pages 1, 2, 3 and 4 of Form 1065
- Common Trust Fund Returns

### **MeF Fed/State Program**

MeF implemented the 990 and 1120 Fed/State Programs in January of 2006 and in January 2007 Fed/State was implemented for the 1065/1065-B Partnership Returns MeF Program. Several states successfully participated in the program were able to retrieve state returns from the IRS. The central feature is the single point of submission and retrieval for all registered transmitters and State agencies. Federal submissions can be transmitted to the IRS through EMS, MeF Internet Filing Application (IFA) or Application-to-Application (A2A). State submissions can only be transmitted through the IFA and A2A channels.

MeF will accept two kinds of submissions (1) IRS (federal) submissions and (2) State submissions. Each return/extension must be enclosed in a separate submission, but multiple submissions may be contained in a single message. The IRS and State submissions do not have to be transmitted to MeF together. A State submission can be linked to the IRS submission by including the Submission ID of the federal return in the State manifest. If the State submission is linked to an IRS submission (also referred to as a Fed/State return), the IRS will check to see if there is an accepted IRS submission under that Submission ID. If there is not an accepted federal return, the IRS will deny the State submission and an acknowledgement will be sent to the transmitter. (NOTE: There is no information on this state return provided to the state. The state will not know that the IRS received this state return.) If there is an accepted return under that Submission ID, then MeF will do minimal validation on the State submission that includes that the State indicated in the State manifest is a participating state in the applicable 990, 1065 or 1120 Fed/State Program. MeF will then pass along to the State the entire State submission that was sent in by the ERO/taxpayer in the State submission. If the ERO does not link the State return to a previously accepted federal return (also referred to as State Standalone return), then MeF will perform minimal validation as stated above that will include that the State allows State Standalone returns and then will pass along to the State the entire State submission that was sent

in by the ERO/taxpayer. Note: The state return is made up of a state and a federal portion. The taxpayer provides both components based on what is required by the state. The IRS passes to the state just the information that has been provided by the taxpayer.

In addition, for Forms 990/990-EZ/990-PF, as part of the IRS return, a filer can request that a copy of the IRS return be provided to one or more participating States. Upon receipt of the request, IRS will validate that the State(s) is participating in the Fed/State program. If it is, then IRS will send a redacted copy of the return to the State agency(s). Items that are always redacted from the state copy include, but are not limited to, the PIN or Form 8453-EO, the request for the copy and any payment information included with Form 990-PF. In addition, depending on the state, the IRS may also redact the Schedule B if the state does not require it. MeF will process the IRS submission and will generate an acknowledgement for every IRS submission and copy of IRS Forms 990/990-EZ/990-PF forwarded to a State. Each State is responsible for validating their State submissions and will be responsible for generating a State acknowledgement for each State submission which will be returned to the IRS for retrieval by the transmitter.

Both Federal and State returns must be in XML format, with optional PDF, when allowed by the state.. The federal returns must conform to the IRS valid schema versions. State returns must conform to the corporate State Master Schema and include those elements defined for the specific state data. You can access the corporate State Master Schema at: <http://www.statemef.com>. For more information, you can contact the State *e-file* Coordinator. You can access a current list of State Coordinators on irs.gov at: <http://www.irs.gov/efile/article/0,,id=97558,00.html>.

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**Part III**  
**Rules and Requirements**  
**For**  
**Modernized *e-file* Providers**

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## General

All Authorized IRS *e-file* Providers must adhere to IRS *e-file* rules and requirements to continue participation in IRS *e-file*. Requirements are included in Revenue Procedure 2000-31, throughout this publication, and in other publications and notices that govern IRS *e-file* (See Publication 3112, *IRS e-file Application and Participation*). Adherence to all rules and requirements is expected of all Providers regardless of where published. Some rules and requirements are specific to the activities performed by the Provider and are included in appropriate chapters of this publication. The following list, while not all-inclusive, applies to all Authorized IRS *e-file* Providers of Corporate Income Tax Returns, Exempt Organization Returns, Partnership Returns except Software Developers that do not engage in any other IRS *e-file* activity other than software development. A Provider must:

- Maintain an acceptable cumulative error or reject rate;
- Adhere to the requirements for ensuring that tax returns are properly signed and when applicable, provide legible and complete declarations;
- Include the ERO's EFIN as the return EFIN for returns the ERO submits to an Intermediate Service Provider or Transmitter;
- Include the Intermediate Service Provider's EFIN in the designated Intermediate Service Provider field in the electronic return record;
- Submit an electronic return to the IRS with information that is identical to the information provided to the taxpayer and when applicable, the declaration;

## Protecting Taxpayer Information Gramm Leach Bliley Act (GLBA) of 1999 & Federal Trade Commission Rules

Federal Trade Commission (FTC) states that Financial institutions include businesses that are "significantly engaged" in providing financial products or services to customers. This includes tax preparers, data processors, mortgage brokers, check-cashing businesses, non-bank lenders, personal property or real estate appraisers, courier services, and retailers that issue credit cards to consumers. It also applies to companies that receive information from financial institutions or share information with other financial institutions about their customers. It also pertains to their affiliates and services providers.

If you are a preparer, collector, intermediate service provider, data processor, or transmitter of nonpublic personal tax and financial information, you are considered a financial institution. Tax Preparation Service is defined in 16 CFR 313.3.

FTC enacted two rules pursuant to the GLBA: Privacy Rule and Safeguards Rule, effective May 23, 2003.

- Businesses must provide their customers with a privacy policy statement in addition to providing privacy of customer information. Notices must be written, either on paper or on a screen display.
- Businesses must also safeguard all customer information, which is defined as nonpublic personal information about their own customers or information received from a financial institution about the customers of another financial institution.
- This includes information handled by affiliates and service providers.

Visit the FTC website [www.ftc.gov](http://www.ftc.gov) for documents, guidance, and useful information about your responsibilities.

### **Safeguarding of Modernized e-File From Fraud and Abuse**

Safeguarding MeF from fraud and abuse is the shared responsibility of the IRS and Authorized IRS *e-file* Providers. Authorized IRS *e-file* Providers must be diligent in recognizing and preventing fraud and abuse in IRS *e-file*. Neither the IRS nor Providers benefit when fraud or allegations of abuse tarnish the integrity and reputation of IRS MeF. Providers appoint an individual of a business as a Responsible Official who is responsible for ensuring the firm meets IRS *e-file* rules and requirements. Providers with problems involving fraud and abuse may be suspended or expelled from the IRS *e-file* program, be assessed civil and preparer penalties or be subject to legal action.

**Any time you observe or become aware of suspicious activity, report it to the IRS by calling 1-800-829-0433 (toll-free).**

To learn more about what the Internal Revenue Service has done to maintain integrity of its systems go to this link: <http://www.irs.gov/efile/article/0,,id=146388,00.html/>

## Returns Filed Through Modernized e-File

A “return” filed through *Modernized* e-File is a composite of electronically transmitted data. If a taxpayer is required to file a document that requires an original signature, IRS regulations have eliminated the obligation to mail the original document to the IRS. Instead, the original document should be scanned and transmitted with the return, but the original paper documents must be retained by the originator/taxpayer. More information on this regulations can be found at this link <http://www.irs.gov/newsroom/article/0,,id=157721,00.html>

### [IRS Eases Reporting Burden on Corporations and Shareholders](#) (May 26, 2006)

The Internal Revenue Service has announced new regulatory revisions that will reduce the reporting burden on corporations and shareholders while also making it easier for them to file their tax returns electronically.

- [Revenue Procedure 2006-21](#)
- [REG-134317-05](#)
- [TD 9264](#)

## Responsible Officials

A Responsible Official is an individual who is responsible for the corporation’s *e-file* operation. A Responsible Official may be a Principal of the Firm or Corporate Officer, or these responsibilities may be delegated at the corporation's discretion. The Responsible Official is the first point of contact with the IRS and has the authority to sign revised IRS *e-file* applications. The Responsible Official ensures that the corporation adheres to the provisions of all publications and notices governing IRS *e-file*. If one individual cannot fulfill these responsibilities, additional Responsible Officials may be identified. The IRS strongly recommends that the company list more than one person on their e-file application. Also, it is recommended that a company submit application updates as changes are made because if contact is attempted and the contact on the application is no longer available, the IRS can disable that account until the information is updated. To add or change Responsible Officials, the IRS *e-file* Application must be revised.

For Large Taxpayers please review the “IRS e-file for Large Taxpayers Filing Their Own Corporate Income Tax Return, Rev. 02/2006 (pdf) and Exempt Entities should refer to IRS e-file For Large Tax Exempt Entities Filing their Information Returns.

## Delegated Users

A Delegated User is an individual within a firm/organization, other than a Responsible Official, who is authorized to use one or more of the e-Services products. A Responsible Official appoints an individual as a Delegated User on the IRS *e-file* Application. A Delegated User should be an employee, partner, or other member of the firm/organization or have a business relationship with the firm/organization. A Delegated User may be authorized by a Responsible Official with one or all of the following authorities:

- Viewing, updating, signing, and submitting IRS *e-file* Applications;
- Accessing e-Services incentive products (Disclosure Authorization, Electronic Account Resolution and Transcript Delivery System);
- Transmitting Forms through the Internet (Internet Transmitter);
- Requesting a new password (Security Manager).
- Enrolling a system for Application-to-Application communication (MeF System Enroller)

The actions of the Delegated User are the responsibility of the Responsible Official who appoints the individual.

**It is important that Responsible Officials and/or Delegated Users and their authorities be deleted from the IRS *e-file* Application when they are no longer associated with the Taxpayer or when their position within the firm no longer warrants one or more authorities.**

## Reporting Changes

A Responsible Official or a Delegated User authorized to revise an IRS *e-file* Application should ensure that the IRS has current information. All required changes can be made by updating your IRS *e-file* Application at:

<http://www.irs.gov/efile/article/0,,id=98246,00.html/>

The Application must be revised within thirty days of a change of any information on the current application. This is important for several reasons. If the IRS does not have current addresses, important letters, credentials, publications, or other materials may not be received. If any of these items are returned to the IRS indicating that the address has changed, the Electronic Return Originator will be temporarily removed from participation in IRS *e-file*. This means that all returns submitted after that time will be rejected until the address information is updated. The same is true for telephone numbers. If the IRS tries to call a number that has changed or has been disconnected, the Electronic Return Originator will be temporarily removed from participation in IRS *e-file* until new telephone numbers are provided.

Note: Changes submitted on an IRS *e-file* Application will not update the address of record for tax return records nor will a change to tax return records automatically update information associated with your EFIN.

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## **Submitting a Timely Filed Electronic Tax Return**

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All prescribed due dates for filing paper income tax returns apply to electronic returns. All Authorized IRS *e-file* Providers must ensure that returns are promptly processed. However, a Provider that receives a return for electronic filing on or before the due date of the return must ensure that the electronic portion of the return is transmitted on or before that due date (including extensions). An electronically filed return is not considered filed until the electronic portion of the tax return has been acknowledged by the IRS as accepted for processing. However, if the electronic portion of a composite return is successfully transmitted on or shortly before the due date, the return will be considered timely filed. If the electronic portion of a return is transmitted on or shortly before the due date and is ultimately rejected, but the Provider and the taxpayer comply with the requirements for timely resubmission of a corrected return, the return will be considered timely filed (see Transmission Perfection Period for Returns). For additional information about the filing of a return through Modernized e-File, see The Procedures for Electronic Return Originators of MeF Returns in Part IV of this publication.

Transmitters may provide electronic postmarks to taxpayers if the Transmitters adhere to the requirements in Part V of this publication. The receipt of an electronic postmark will provide taxpayers with confidence that they have filed their return timely. The date of the electronic postmark is considered the date of filing when the date of electronic postmark is on or before the prescribed due date and the return is received by the IRS after the prescribed due date for filing. All requirements for signing the return and completing the declaration as well as resubmitting a rejected timely filed return must be adhered to for the electronic postmark to be considered the date of filing.

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## **Disclosure of Tax Return Information**

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Under §301.7216, disclosure of tax return information among Authorized IRS *e-file* Providers for the purpose of preparing a tax return is permissible. For example an Electronic Return Originator (ERO) may pass on tax return information to an Intermediate Service Provider and/or a Transmitter for the purpose of having an electronic return formatted and transmitted to the IRS. However, if the tax return information is disclosed or used in any other way, an Intermediate Service Provider and/or a Transmitter may be subject to the penalties described in §301-7216 and/or the civil penalties in §6713 for unauthorized disclosure or use of tax return information.

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## Preparer Penalties

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Preparer penalties may be asserted against an individual or firm meeting the definition of an income tax preparer under §7701(a)(36) and §301.7701-15. Preparer penalties that may be asserted under appropriate circumstances include, but are not limited to, those set forth in §§6694, 6695, and 6713.

Under §301.7701-15(d), Authorized IRS *e-file* Providers are not income tax return preparers for the purpose of assessing most preparer penalties as long as their services are limited to “typing, reproduction, or other mechanical assistance in the preparation of a return or claim for refund”. If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return information in a nonsubstantive way, this alteration will be considered to come under the “mechanical assistance” exception described in §301.7701-15(d). A nonsubstantive change is a correction or change limited to a transposition error, misplaced entry, spelling error, or arithmetic correction.

If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return in a way that does not come under the “mechanical assistance” exception, the Authorized IRS *e-file* Provider may be held liable for income tax return preparer penalties. See §301.7701-15; Rev. Rul. 85-189, 1985-2 C.B. 341 (which describes a situation where the Software Developer was determined to be an income tax return preparer and subject to certain preparer penalties).

In addition to the above specified provisions, the IRS reserves the right to assert all appropriate preparer and nonpreparer penalties against an Authorized IRS *e-file* Provider as warranted.

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## Suspensions

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For all rules for eligibility to reapply for participation in IRS *e-file* after being previously denied or suspended from participation in IRS *e-file* refer to the Publication 3112.

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## Advertising Standards

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In addition to the advertising standards common to all Authorized IRS *e-file* Providers detailed in Publication 3112, *IRS e-file Application and Participation*, there are additional responsibilities for Providers e-filing Corporate Income Tax Returns.

Providers must not use improper or misleading advertising in relation to IRS *e-file*. Any claims by Providers concerning faster refunds by virtue of electronic filing must be consistent with the language in official IRS publications.

In using the Direct Deposit name and logo in advertisement, the Provider must use the name “Direct Deposit” with initial capital letters or all capital letters; the Provider will use

the logo/graphic for Direct Deposit whenever feasible; and the Provider may change the color or size of the Direct Deposit logo/graphic when it is used in advertising pieces.

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### **Paperwork Reduction Act Notice**

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The collections of information contained in this publication have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1708.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. § 6103.

This information is required to implement IRS *e-file* and to enable taxpayers to file their corporate income tax returns electronically. The information will be used to ensure that taxpayers receive accurate and essential information regarding the filing of their electronic returns and to identify the persons involved in the filing of electronic returns. The collections of information are required to retain the benefit of participating in IRS *e-file*. The likely respondents are business or other for-profit institutions.

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### **Obtaining, Handling, and Processing Return Information from Taxpayers**

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An ERO originates the electronic submission of returns it either prepares or collects from taxpayers wishing to have their returns e-filed. The ERO must always identify the paid preparer (if any) in the appropriate field of the electronic record of returns it originates. EROs may either transmit returns directly to the IRS or arrange with another Provider to transmit the electronic return to the IRS. An Authorized IRS *e-file* Provider, including an ERO, may disclose tax return information to other Providers for the purpose of preparing a tax return under Section 301.7216. For example, an ERO may pass on return information to an Intermediate Service Provider or a Transmitter for the purpose of having an electronic return formatted or transmitted to the IRS.

An ERO that chooses to originate returns that it has not prepared, but only collected, becomes the tax return preparer of the returns when, as a result of entering the data, it discovers errors that require substantive changes and then makes the changes. A nonsubstantive change is a correction limited to a transposition error, misplaced entry, spelling error, or arithmetic correction. All other changes are considered substantive and the ERO becomes the return preparer. As such, the ERO may be required to sign the tax return as the income tax return preparer.

## **Safeguarding Modernized e-File From Fraud and Abuse**

While all Authorized IRS *e-file* Providers must be on the lookout for fraud and abuse in IRS *e-file*, EROs must be particularly diligent while acting in their capacity as the first contact with taxpayers filing a return. An ERO should always seek to recognize and prevent fraud and abuse of IRS *e-file*. A potentially abusive return is a return that is not fraudulent, is required to be filed by the taxpayer, but contains inaccurate information that may lead to an understatement of a liability or the overstatement of a credit resulting in a refund to which the taxpayer may not be entitled.



**Part IV**  
**Procedures For**  
**Electronic Return**  
**Originators**  
**of**  
**MeF Returns**

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## **Be Careful With Addresses**

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EROs should inform taxpayers that the address on the first page of the return, once processed by the IRS, will be used to update the taxpayer's address of record. The IRS uses a taxpayer's address-of-record for various notices that are required to be sent to a taxpayer's "last known address" under the Internal Revenue Code and for refunds of overpayments of tax (unless otherwise specifically directed by taxpayers, such as by Direct Deposit).

Finally, an ERO's address must never be put in fields reserved for taxpayers' addresses in the electronic return record or on signature documents such as; Form 8453-C, 8453-S, 8453-PE, 8453-B, 8453-EO. The only exceptions are if the ERO is the taxpayer or the address of a power of attorney for the taxpayer for the tax return is the same as the address of the ERO.

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## **Foreign Address**

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Returns/extensions (except for Form 990-PF) with a foreign address in the entity portion of the electronic return may be filed electronically.

There will be instances in the preparation of the returns, forms or attachments when the preparer is directed to enter the two character Foreign Country Code. This code should always be the code of the Foreign Country or Foreign Sovereignty as recognized by the US State Department. For example; Scotland, Wales, and England are part of the foreign country United Kingdom. The Foreign Country Code for United Kingdom is UK. As well, the Balearic Islands are a part of Spain and should be coded as Spain, "SP". These are just a few examples. When entering foreign addresses in the return or forms, the state or republic (such as Scotland or England) can be entered with the city; "London, England" and the country as "United Kingdom" or "UK". (See Exhibit 3 for a list of the Foreign Country Codes)

If a two digit country code is not listed, the code "XX" should be used. A common mistake that was made in prior years was when a taxpayer entered the foreign country name instead of a code. Do not enter a foreign country name because this will cause your return to reject.

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## **Address Changes**

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### **Domestic Address**

MeF will accept all domestic address changes as shown by the taxpayer in the entity portion of the parent return. All required fields must be included in order for an address change to be made. The required fields are: Address Line 1, City, State and Zip Code. IRS will update the taxpayer's entity information with the change of address.

### **Foreign Address**

MeF electronically filed Forms will accept changes to foreign addresses. The required fields are: Address Line 1, and Country Code. IRS will update the taxpayer's entity information with the change of address.

### **Standard Street Address Abbreviations**

Exhibit 4, Standard Street Address Abbreviations, is included in this publication. The list is comprised of common abbreviations that are recognized by the U.S. Postal Service.

### **Valid ZIP Codes**

See Exhibit 5 for a complete list of valid ZIP Codes.

## **Name Controls**

The Name Control for the filer should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the filer name and consists of up to four alpha and/or numeric, hyphen, and ampersand characters. See Exhibit 1, Name Controls, for a complete list of rules for creating Name Controls and examples to assist you in the preparation of the tax return.

**Note: Noting the correct name control will avoid getting Business Rule Reject Code 901.**

## **NAICS Codes**

A principal business activity and the associated code is designed to classify an enterprise by the type of activity in which it is engaged to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System. In the case of a company that was previously engaged in a trade or business, the NAICS code that was applicable when there was activity should be used. In the case of a company that was not previously engaged in a trade or business (a new company), the NAICS code that corresponds to the intended trade or business should be used.

Exhibit 6 provides a list of the valid codes for Principal Business Activity Codes (NAICS Codes).

## **Refund Returns**

When taxpayers are entitled to refunds, Providers should inform taxpayers that they have several options. A corporate income tax refund may be applied to next year's estimated tax; received as a Direct Deposit or paper check; or be split so that a portion is applied to next year's estimated tax and the rest received as Direct Deposit or paper check.

Some taxpayers elect the Direct Deposit option because it is the fastest way of receiving refunds. Providers must accept any Direct Deposit election to any eligible financial institution designated by the taxpayer. Refunds may be designated for Direct Deposit to qualified accounts in the taxpayer's name. Qualified accounts include savings, checking, share draft, or consumer asset accounts (for example, IRA or money market accounts). Refunds may not be designated for Direct Deposit to credit card accounts. Qualified accounts must be held by financial institutions within the United States. Qualifying institutions may be national banks, state banks (including the District of Columbia and political sub-divisions of the 50 states), savings and loan associations, mutual savings banks, and credit unions.

Check or share draft accounts that are "payable through" another institution may not accept Direct Deposits. Taxpayers should verify their financial institution's Direct Deposit policy before they elect the Direct Deposit option.

Taxpayers who choose Direct Deposit must provide Providers with account numbers and routing numbers for qualified accounts. This information is best obtained from official financial institution records, account cards, checks or share drafts that contain the taxpayer's name and address.

Additionally, a Provider must never charge a separate fee for Direct Deposit and must accept any Direct Deposit election by a taxpayer to any eligible financial institution. The Provider must advise the taxpayer that a Direct Deposit election cannot be rescinded and that changes cannot be made to routing numbers of financial institutions or to the taxpayer's account numbers after IRS has accepted the return. The Provider must not alter the Direct Deposit information in the electronic record after a taxpayer has signed the tax return.

Providers with repeat customers or clients should check to see if taxpayers have new accounts. Some software stores last year's information and reuses it unless it is changed. Taxpayers will not receive Direct Deposit of their refunds if account information is not updated to reflect current information.

Refunds that are not Direct Deposited because of institutional refusal, erroneous account or routing numbers, closed accounts, bank mergers, or any other reason will be issued as paper checks, resulting in refund delays of up to ten weeks. While the IRS will ordinarily process a request for Direct Deposit, it reserves the right to issue a paper check and does not guarantee a specific date by which the refund will be deposited into the taxpayer's account. Neither the IRS nor FMS is responsible for the misapplication of a Direct Deposit that is caused by error, negligence, or malfeasance on the part of the taxpayer, Authorized IRS e-file Provider, financial institution, or any of their agents.

## Balance Due Returns

Taxpayers who owe additional tax must pay their balances due by the original due date of the return or be subject to interest and penalties. An extension of time to file may be filed electronically by the original return due date, but it is an extension of time to file the return, not an extension of time to pay a balance due. Providers should inform taxpayers of their obligations and options for paying balances due. Taxpayers have several choices when paying any taxes owed on their returns as well as estimated tax payments.

## Electronic Funds Withdrawal

The MeF Program will allow a taxpayer to pay the balance due on Form 1120/1120-S/1120-POL/990-PF/1065/1065-B tax returns or the 7004/8868 extension forms by authorizing an electronic funds withdrawal. If the taxpayer chooses this payment method, they may authorize the entire payment (or a partial payment) be made at the time that their tax return/extension form is electronically filed. *Note: only the entire payment can be made for the balance due on Form 8868/7004 unless otherwise stated in the forms instructions.*

The payment amount cannot be greater than the tax due on the electronic tax return or form. The taxpayer must specify the bank account from which they wish to have the payment withdrawn and the date on which the withdrawal will be made. This allows the taxpayer to pay the balance due as soon as the tax return or form is accepted or schedule the payment for withdrawal on a future date, not later than the return's due date. For returns transmitted after the due date, the payment date must be the same as the date the return is transmitted. Domestic corporations must deposit all income tax payments by using the Electronic Federal Tax Payment System (EFTPS) or with Form 8109, Federal Tax Deposit Coupon, by the due date of the return. If the corporation expects to have a net operating loss carryback, the corporation can reduce the amount to be deposited to the extent of the overpayment resulting from the carryback, provided all other prior year tax liabilities have been fully paid and Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, is filed with Form 7004.

Form 7004 or Form 8868 does not extend the time to pay tax. If the entity is a corporation or affiliated group of corporations filing a consolidated return, the corporation must remit the amount of the unpaid tax liability shown on line 8 on or before the due date of the return. If the entity is an exempt organization, it must remit the unpaid tax liability shown on Form 8868, line 3c, on or before the due date of the return. If you file Form 7004 or Form 8868 electronically, you can pay by Electronic Funds Withdrawal (EFW). See Form 8878-A. A trust (Form 1041), electing large partnership (Form 1065-B), or REMIC (Form 1066) will be granted an extension even if it cannot pay the full amount shown on line 8. But it should pay as much as it can to limit the amount of penalties and interest it will owe. If you are requesting an extension of

time to file Form 1042, see the deposit rules in the instructions for the form to determine how payment must be made.

If the electronic funds withdrawal (EFW) is authorized, an IRS Payment record must be attached to the electronic return and an EFW consent statement must be signed.

Note to transmitters: the payment record can only be attached at the top level return and any payment attached otherwise will not be processed. The following information is required in the payment record:

- Routing Transit Number
- Bank Account Number
- Account Type
- Payment Amount
- Requested payment Date
- Taxpayer's Daytime Phone Number

It is important to note that the following twenty day rule does not apply to payments: If a submission was rejected on the due date, the return can be submitted within 20 days of the due date and not be considered late. In case the return is rejected on the due date, it is recommended that the EFW payment not be transmitted with the return. The balance due can be paid by EFTPS or check/money order See payment rules and instructions at [eftps.gov](http://eftps.gov).

It is important to note that an ERO/Transmitter has 5 days to correct and resubmit a rejected extension. The twenty day rule does not apply to extensions with payments.

If taxpayers do not provide all of the required information, providers must contact the taxpayers. If the Provider is unsuccessful in obtaining the electronic funds withdrawal information, but the returns are otherwise complete, the Provider should proceed with the origination of the electronic return data to the IRS. The Provider must notify the taxpayer in writing that other arrangements must be made to pay the balance due.

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### **Credit Card Payments**

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In 2002 the IRS announced a policy decision to allow business e-filers to pay their balance due by credit card. Although this payment option is not currently applicable for any MeF-related software, the tax preparation software industry should contact the IRS if they want to incorporate a credit card tax payment option in their MeF software for Form 1120/1120-S/1120-POL, 1065/1065-B, 990-PF, 7004 and 8868 filers. The credit card payment data (card number and expiration date) must be collected during the return e-filing process and before the return is transmitted. The credit card tax payment data is forwarded to the IRS separately from the return. Once the e-filed return is accepted, the tax payment data will be forwarded to the IRS in an Electronic Data Interchange (EDI) format.

Below is a link to the technical specifications for integrating a credit card tax payment option into a software product. Any software developer that wishes to offer an integrated *e-file* and pay credit card option to business (or individual) e-filers may do so non-competitively. Annual registration is required. While the IRS generally accepts registration forms up to September of each year, to ensure that ample testing time is scheduled, early registration is strongly encouraged.

[http://www.irs.gov/pub/irs-schema/2006\\_credit\\_card\\_bulk\\_provider\\_requirements\\_rev\\_2.0.doc](http://www.irs.gov/pub/irs-schema/2006_credit_card_bulk_provider_requirements_rev_2.0.doc)

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### Payment Cancellation

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To revoke or cancel any EFW payment, contact the U.S. Treasury Financial Agent, toll-free, at 1-888-353-4537. Cancellation requests must be received no later than 8:00 p.m., Eastern Standard Time, at least two business days prior to the scheduled payment date. If there is a change to the bank account information provided on the return or form, call this number to cancel the scheduled payment. You may also call this number to inquire about the status of an EFW payment. You can also call 1-800-829-4933 ten (10) days after the requested payment date to confirm receipt of your payment. When calling, please be ready to provide the Employer Identification Number, the payment amount, and the bank account number.

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### Electronic Federal Tax Payment System (EFTPS)

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Balances due and estimated taxes can be paid year round using the Electronic Federal Tax Payment System (EFTPS). Taxpayers enroll in EFTPS-On-Line via an official government site on the Internet, using a user-friendly Web interface. After enrollment, taxpayers receive a confirmation package by mail with instructions. For more information on electronic deposit options, visit <http://www.irs.gov/efile/> and click on "Electronic Federal Tax Payment System".

If your return is rejected and **the time to make a timely payment has lapsed** and you still need to make a payment, please make a Federal Tax Deposit through the Electronic Federal Tax Payment System (EFTPS). If you are not enrolled in the EFTPS you can complete and take Form 8109 Federal Tax Deposit Coupon with the payment to an authorized depository (i.e., a commercial bank or other financial institution authorized to accept Federal Tax Deposits). All business taxpayers are authorized to use EFTPS. If you would like to enroll in the EFTPS by phone you can call 800 316-6541 or 800 945-8400, or visit the website at [www.eftps.gov](http://www.eftps.gov)

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### Pay by Check

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Balance due payments may be made by mailing a check. Payments do not have to be mailed at the same time an electronic return is transmitted. For example, the return

may be transmitted in January and the taxpayer may mail the payment and voucher at any time on or before the return due date.

### Signing an Electronic Return

As with any Income tax return submitted to the IRS on paper, an electronic income tax return must be signed by an authorized officer and the paid preparer, if applicable. The taxpayer must designate a principal of the firm responsible for signing the income tax return following the procedures outlined in Treasury Regulation Section 1.6062-1. The officer must sign and date the "Declaration of Taxpayer".

The MeF system requires taxpayers and Electronic Return Originators (EROs) to use one of the alternative signature options for signing electronic returns. The two available options are the Practitioner PIN method and the Scanned Form 8453. MeF validates that a signature exists for each return. If the taxpayer elects to sign a Form 8453, the scanned 8453 must be attached to the return. (A paper copy of the Form 8453 should NOT be sent to the IRS.) If the electronic return does not contain the required signatures, it will be rejected.

### Practitioner PIN Option

There are two components to the Practitioner PIN method.

**1) Taxpayer PIN** --The taxpayer chooses the PIN that they wish to use to sign their return. The Taxpayer's PIN must be 5 numeric characters and cannot contain all zeros.

**2) Practitioner PIN** --The ERO selects an eleven position PIN to sign the return. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select. **The Practitioner PIN option can only be used if the taxpayer uses an ERO.** If the signature option of "PIN Number" is chosen, the taxpayer and ERO will be required to sign the return with a personal identification number (PIN). The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the Practitioner.

The Practitioner PIN method **cannot** be used if a taxpayer is filing through an On-Line Provider or is a Large Taxpayer (assets \$10 million and greater).

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. This authorization is made on Forms 8879-C for 1120, 8879-S for 1120-S, and 8879-EO for Exempt Organizations, 8879-PE for 1065 and 8879-B for 1065-B. Pdf files of these forms can be downloaded from the [irs.gov](http://irs.gov) website as follows:



<b>Form 8879-C</b>	<a href="http://www.irs.gov/pub/irs-pdf/f8879c.pdf">http://www.irs.gov/pub/irs-pdf/f8879c.pdf</a>
<b>Form 8879-S</b>	<a href="http://www.irs.gov/pub/irs-pdf/f8879s.pdf">http://www.irs.gov/pub/irs-pdf/f8879s.pdf</a>
<b>Form 8879-EO</b>	<a href="http://www.irs.gov/pub/irs-pdf/f8879eo.pdf">http://www.irs.gov/pub/irs-pdf/f8879eo.pdf</a>
<b>Form 8879-PE</b>	<a href="http://www.irs.gov/pub/irs-pdf/8879pe.pdf">http://www.irs.gov/pub/irs-pdf/8879pe.pdf</a>
<b>Form 8879-B</b>	<a href="http://www.irs.gov/pub/irs-pdf/8879B.pdf">http://www.irs.gov/pub/irs-pdf/8879B.pdf</a>

The following fields are required for the Practitioner PIN method.

- Practitioner PIN
- PIN Entered By Indicator
- Name of Officer
- Title of Officer
- Taxpayer PIN
- Date Signed

**Note:** Failure to include any of the fields above will cause the return to reject.

**ERO** - The ERO must sign and complete the requested information in the “Declaration of Electronic Return Originator (ERO) and Paid Preparer section after thoroughly reading the declaration. An ERO may authorize members of its firm or designated employees to sign for the ERO, but the ERO is still responsible for all electronically filed returns originated by its firm. EROs do not have to disclose their EIN or SSN on the copies they provide to taxpayers.

**Paid Preparer** - If the return was prepared for a fee, the paid preparer must also sign the jurat. If the paid preparer is also the ERO, the preparer may check the “Also the Paid Preparer” box and not complete the “Paid Preparer’s Use Only” section. Paid Preparers do not have to disclose their SSNs or EINs on the copies they provide to taxpayers.

## **EXTENSIONS -**

**Form 7004** - There is no signature requirement on the Form 7004, unless there is a payment made with the Form 7004. The Practitioner PIN method is required if a payment is attached to the Form 7004. Practitioner PIN is the only option viable for signing extensions.

**Form 8868** - Application for Extension of Time to File an Exempt Organization Return, no longer requires a signature, unless there is a payment attached.

## Scanned for 8453 Option

The alternative signature option that is available for Forms 1120, 1120-S, 1065, 1065B, 990, 990-EZ, 990-PF, 8868 and 1120-POL is the scanned Form 8453. The scanned Form 8453 must be used if the taxpayer decides not to use or is prohibited from using the Practitioner PIN option. If this option is chosen, the taxpayer and ERO (if applicable) must sign the paper 8453. The signed 8453 must then be scanned into a PDF document and inserted into the electronic return as a binary attachment. The binary attachment must be named "8453 Signature Document".

**Note: Naming the binary attachment with a different name will cause the return to reject.**

## Elections That Require Separate Signatures

IRS Counsel reviewed Regulations to identify elections that require a signature to determine if the requirements can be changed. IRS published the results to this review on the Large and Mid-Size Businesses web page at <http://www.irs.gov/businesses/corporations/article/0,,id=146959,00.html>. Elections that require a separate signature may be submitted in PDF format.

## Special Instructions When Attaching Binary Files

Binary files attached to a return must contain a meaningful title or explanation for the attachment. The description will be used when the IRS displays the name of the attachment. Examples include: "Taxable Income Bracket Allocation" or "Statement of Corporate Reorganization".

## Special Instructions for Supporting Data Required by Form 8865

In many instances information on schedules attached to Form 1065 will be the same schedules required to be filed with Form 8865, *Return of US Person with Respect to Certain Foreign Partnerships*. If a taxpayer has already prepared Form 1065 and has completed Schedules B, D, K, K1, L, M-1, M-2, do **NOT** attach the Form 1065 schedules to the return, instead copy the data from the Form 1065 schedules to the corresponding Form 8865 schedules.

## Avoiding Refund Delays

EROs should advise taxpayers that they can avoid refund delays by having all of their taxes and obligations paid, providing current and correct information to the ERO,

ensuring that all bank account information is up-to-date and carefully checking their tax return information before signing the return.

Suggestions to avoid rejects and refund delays:

- Exercise care in the entry of tax return data into tax return preparation software and carefully check the tax return information before signing the tax return;
- Avoid taxpayers who insist on claiming dubious items on tax returns or present altered or suspicious documents;
- Ask taxpayers if there were problems with last year's return; if so, see if the conditions that caused the problems have been corrected or can be avoided this year; and
- Keep track of client issues that result in refund delays and analyze for common problems; counsel taxpayers on ways to address these problems.

### Submitting the Electronic Return to the IRS

An ERO must originate the electronic submission of a return as soon as possible after it is signed. **Please emphasize to your customers that they *MUST NOT* send a paper copy of their return to the IRS, doing so will create duplicate filings.**

An ERO must ensure that stockpiling of returns does not occur at its offices. Stockpiling refers to either collecting returns from taxpayers or from another Authorized IRS *e-file* Provider prior to official acceptance in IRS *e-file*. Or, after official acceptance to participate in IRS *e-file*, stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the ERO has all necessary information for origination. Returns that are held prior to the date that electronic returns may be transmitted to the IRS are not considered stockpiled.

### Record Keeping and Documentation Requirements

EROs must retain the information listed below until the end of the calendar year in which the return was filed or nine months after a fiscal year return was filed. An ERO may retain the required records at the business address of the Responsible Official during any period of time the office is closed. The ERO must make the records available to the IRS upon request.

- A copy of signed IRS *e-file* Consent to Disclosure forms for taxpayers who signed using an electronic signature;
- The acknowledgement file for IRS accepted returns.

Forms 8878-A, 8879-C, 8879-S , 8879-PE, 8879-B, 8879-EO, must be available to the IRS in the same manner described above, for three years from the due date of the return or IRS received date, whichever is later.

EROs may electronically image and store all paper records they are required to retain for IRS *e-file*. This includes signed signature documents as well as any supporting documents not included in the electronic record and all signature documents. The storage system must satisfy the requirements of Revenue Procedure 97-22, *Retention of Books and Records*. In brief, the electronic storage system must ensure an accurate and complete transfer of the hard copy to the electronic storage media. All records must be able to be reproduced with a high degree of legibility and readability (including the taxpayers' signatures) when displayed on a video terminal and when reproduced in hard copy.

Electronic Filers who are required to originate their own returns must retain all information that a taxpayer would retain for the appropriate time period.

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### **Providing Information to the Taxpayer**

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The ERO must provide a complete copy of the return to the taxpayer in any media, including electronic media, that is acceptable to both the taxpayer and the ERO. However, the copy need not contain the taxpayer identification number of the paid preparer. A complete copy of a taxpayer's return includes jurats, as well as the electronic portion of the return. The electronic portion of the return can be contained on a replica of an official form or on an unofficial form. However, on an unofficial form, data entries must be referenced to the line numbers or descriptions on an official form. If the taxpayer provided a completed paper return for electronic filing and the information on the electronic portion of the return is identical to the information provided by the taxpayer, a printout of the electronic portion of the return does not have to be provided to the taxpayer. The ERO should advise the taxpayer to retain a complete copy of the return and any supporting information.

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### **Acknowledgements of Transmitted Return Data**

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The IRS electronically acknowledges the receipt of all transmissions and returns. Each return in a transmission is either accepted or rejected for specific reasons. Returns which meet the processing criteria are considered "filed" as soon as the return is accepted. Rejected returns that fail to meet processing criteria are considered "not filed." The acknowledgement identifies the source of the reject and uses business rules to explain the problem. A business rule will explain why the transmission or return rejected (See Exhibit 7, Business Rules).

If the ERO makes changes to the electronic return after the jurat has been signed by the taxpayer (whether it was before transmitting or if the return was rejected after transmission) returns can be corrected and transmitted without new signatures or authorizations if changes to corporate returns are not more than \$150 to "Total Income" or more than \$100 to "Taxable Income". New signatures or authorizations are not

required for Exempt Organizations if changes to the reported gross receipts are not more than \$100. If the changes are more than the amounts listed, the taxpayer is required to sign a new jurat or signature authorization and the taxpayer must be given a copy of the applicable document (either paper or electronic).

When the MeF system has finished processing a return, it generates an acknowledgement that acts as an electronic confirmation of the status of each return, accepted or rejected. The ERO must, at the request of the corporation, provide the \*SubmissionID Number and the date the electronic return was accepted by the IRS. The ERO must also, if requested, supply the electronic postmark, if the Transmitter provided one for the return. This information can be found in the acknowledgement sent to the Transmitter.

\*SubmissionID – 20 position field: (EFIN, YYYY, Julian Day, 7 position Alphanumeric)

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### Resubmission of Rejected Extensions

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If the Service rejects the extension request and the reason for the rejection cannot be corrected and retransmitted, the ERO must take reasonable steps to inform the taxpayer of the rejection within 24 hours. When the ERO advises the taxpayer that the extension has not been filed, the ERO must provide the taxpayer with the Business Rule explanation (See Exhibit 7).

- If the electronic extension can be retransmitted it must be filed by the later of the due date of the return or 5 calendar days after the date the Service gives notification the return is rejected
- If the electronic extension cannot be accepted for processing electronically, the taxpayer must file a **paper** extension. In order for the **paper** extension to be considered timely it must be filed by the later of the due date of the return or 5 calendar days after the Service gives notification the extension is rejected. The **paper** extension should include an explanation of why the extension is being filed after the due date and include a copy of the reject notification.

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### Transmission Perfection Period

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When a transmitted electronic return is rejected, there is a 20 day Transmission Perfection Period to perfect that return for electronic re-transmission. For Form 7004 and 8868 extensions the perfection period is 5 days. Perfection of the return for electronic re-transmission generally means that the originally signed return may have errors in the format of the XML or errors that cause the return to fail the IRS e-file business rules.

When a previously rejected electronic return is Accepted by the IRS within the 20 day Transmission Perfection Period, it will be deemed to have been received on the date of the first reject that occurred within that 20 day period.

The 20 days is actually a look back period and is determined once the return is accepted. IRS looks back 20 days from the date the return is Accepted to determine if there have been any rejects for the same EIN and Year. If there have been one or more rejects within that 20 day look back period, IRS uses the received date on the earliest reject as the received date for the Accepted return . A GTX key is generated for returns transmitted through EMS and IFA, based on the received date of the return. Returns that are transmitted through Application to Application use a timestamp as a received date. (Note: the received date is the electronic postmark, if present, or the IRS received date in the GTX Key Timestamp)

The chart below provides examples of how IRS determines received dates. The chart assumes 1<sup>st</sup> rejection occurs on date of transmission, 2<sup>nd</sup> rejection occurs on date of retransmission, and acceptance occurs on date of final transmission. The IRS received date is used for purposes of determining whether a return is timely filed.

	Tax Year End	Due Date	Original transmission/ 1 <sup>st</sup> Reject Date	2 <sup>nd</sup> transmission / Reject Date	Accepted Date/ final transmission	IRS Received Date
1	12/31/06	03/15/07	03/10/07	03/12/07	03/30/07	03/10/07
2	12/31/06	03/15/07	03/15/07	03/25/07	04/10/07	03/25/07
3	12/31/06	03/15/07	03/10/07	03/15/07	04/04/07	03/15/07
4	12/31/06	03/15/07	08/10/07	09/18/07	09/25/07	09/18/07
5	03/31/07	06/15/07	08/10/07	12/15/07	01/01/08	12/15/07
6	12/31/06	03/15/07	NA	NA	10/01/07	10/01/07

#### How to Determine IRS Received Date:

- # 1 – Return corrected and accepted on 3/30 and there were two rejects within the 20 day look back period. The earliest reject date (3/10) is used.
- # 2 - Return corrected and accepted on 4/10/07 and had a previous reject within 20 day look back period (3/25/07)
- # 3 – Return corrected and accepted on 4/4 and had one reject within the 20 day look back period (3/15/07)
- # 4 – Return corrected and accepted on 9/25 and had one reject within the 20 day look back period (9/18).
- # 5 - Same as #4,
- # 6 – Return transmitted and accepted and no rejected returns within 20 day look back period. .

If the electronic return cannot be accepted for processing electronically because the reason for the rejection cannot be corrected to comply with electronic filing requirements, then the taxpayer must file a paper return. To be considered timely filed, the paper return must be postmarked by the later of the due date of the return (including extensions) or 10 calendar days after the date the Service gives notification that the return was rejected and the e-filed returns could not be perfected. The paper return should include an explanation of why the paper return is being filed after the due date, and include a copy of the reject notification and brief history of actions taken to correct the electronic return. **NOTE: Corporations and Exempt Organizations required to**

**file under Temporary Treasury Regulation Section 301.6011.5T must contact the e-Help Desk for assistance in correcting rejects before filing a paper return.**

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**Part V**  
**Procedures For**  
**Transmitters**  
**of**  
**MeF Returns**

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## General

- Please note that the Modernized e-File (MeF) Assurance Testing System (ATS) is not configured exactly the same as the MeF Production system. Therefore, a tester should not expect the same response time when testing in the ATS environment versus the Production environment (especially regarding performance or load testing)-- this includes testing a single extremely large return in one transmission, several large returns in one transmission, or a large number of concurrent transmissions.
- As a new tax form type is added to the MeF platform (i.e. Form 1065), tax returns will only be accepted for the current processing year (i.e. TY 2006). As subsequent tax years are added to the system, MeF will only accept the current processing year and two prior tax years. For example, Form(s) 1120/1120-S can only be e-filed for TY2006, TY2005 and TY2004.
- Beginning in January 2008, MeF transmitters must use either IFA or A2A. EMS will not be available to MeF transmitters in 2008.

### EMS Changes for MeF Transmitters

You can find information on "What's New for EMS in 2007" by accessing [irs.gov](http://www.irs.gov/efile/article/0,,id=150166,00.html) at <http://www.irs.gov/efile/article/0,,id=150166,00.html>.

All direct transmitters who login to the 2007 Electronic Management System (EMS) for Tax Year 2006 will be required to enter a new EMS Login ID that will be mailed to them. Each Electronic Transmitter Identification Number (ETIN) will be associated with its own EMS Login ID.

All business production transmissions must be sent through either the EMS Internet solution or via an IRS-approved Trading Partner-provided encrypted dedicated/leased line. If transmitters do not have the IRS documents and specifications concerning Internet Filing or Dedicated Leased Line Encryption, send an e-mail to: [E-file.transmission.encryption@irs.gov](mailto:E-file.transmission.encryption@irs.gov).

For MeF transmitters using the EMS Encryption Internet solution to access EMS, you must use the following URLs:

Testing – [efileB.irs.gov](http://efileB.irs.gov)

Production – [efileC.irs.gov](http://efileC.irs.gov)

## Transmitter Requirements

A Provider participating in MeF as a Transmitter must fulfill the requirements below.

- Transmit all electronic portions of returns to the appropriate IRS center within three calendar days of receipt;
- Retrieve the acknowledgement file within two work days of transmission;
- Match the acknowledgement file to the original transmission file and send the acknowledgement file for all rejected and accepted returns, to the ERO or Intermediate Service Provider within two work days of retrieving the acknowledgement file;
- Retain an acknowledgement file received from the IRS for one year from the date the electronic return was filed;
- Immediately contact the IRS e-Help Desk toll-free number 1-866-255-0654 for further instructions if an acknowledgement of acceptance for processing has not been received within 24 hours of transmission or if an acknowledgement for a return that was not transmitted in the designated transmission is received;
- Promptly correct any transmission error that causes an electronic transmission to be rejected;
- Contact the IRS e-Help Desk toll-free number 1-866-255-0654 for assistance if the electronic portion of the return has been rejected after three transmission attempts;
- Ensure the security of all transmitted data;
- Ensure against the unauthorized use of its EFIN or ETIN. A Transmitter must not transfer its EFIN or ETIN by sale, merger, loan, gift, or otherwise to another entity; and
- Use only software that does not have an IRS assigned production password built into the software.

## **Additional Transmitters Responsibilities for On-Line Providers**

On-Line Filing is a method of electronic filing through a personal computer. The corporation submits the electronic return from a personal computer to an authorized On-Line Provider. An Intermediate Service Provider may be involved to assist in processing tax return information between the corporation and the On-line Provider.

Publication 4164 outlines requirements for all transmitters in the IRS *e-file* program. In addition to those requirements, a Transmitter participating in On-Line Filing has some additional responsibilities. When participating in On-Line Filing, the On-Line Provider must:

- Ensure that it uses an EFIN or ETIN obtained for On-Line Filing;
- Ensure that Intermediate Service Provider's EFIN is included in the electronic return data, when applicable;
- Transmit On-Line returns and returns filed using an ERO in separate batches.
- Notify the corporation (taxpayer) of the status of a return by:
  - sending an electronic transmission to the taxpayer or Intermediate Service Provider, when applicable, within two work days of retrieving the acknowledgement file from the IRS, or;
  - by mailing a written notification to the taxpayer within one work day of retrieving the acknowledgement file;
- Provide the Internet Protocol (IP) information. The information consists of the IP Address, IP Date, IP Time and IP Time Zone.
- Only enter into agreements with companies to allow access to On-Line Filing if the company correctly captures the IP Address of the computer submitting the return and the date, time, time zone of the computer receiving it.
- Include the Originator Type, "OnlineFiler", in the Return Header.
- The Transmitter must notify the corporation of the following:

### **Accepted Returns**

- Provide the acknowledgement File

### **Rejected Returns**

- That the IRS rejected the electronic portion of the taxpayer's return;
- Date the return was rejected;
- The Business Rule explaining why the return was resulting in the Reject condition;

- What steps the taxpayer needs to take to correct the errors that caused the reject; and
- That if the taxpayer chooses not to have the electronic portion of the return corrected and transmitted to the IRS, or, if the electronic portion of the return cannot be accepted for processing by the IRS, the taxpayer must file a paper return. In order to be filed timely, the paper return must be filed by the later of the due date of the return or 10 calendar days after the date the IRS gives notification that the electronic portion of the return is rejected or that it cannot be accepted for processing. The paper return should include an explanation of why the return is being filed after the due date.

**Note: If taxpayer is required to e-file their return under Treasury Regulation Section 301.6011-5T, contact the e-Help Desk before filing the paper return.**

### Electronic Postmark

A Transmitter may provide an electronic postmark to taxpayers that file Tax Returns and Extensions of Time to File Tax Returns, through an ERO or through On-Line Filing. The Transmitter creates the electronic postmark bearing the date and time (in the Transmitter's time zone) that the return is received at the Transmitter's host computer. The taxpayer must adjust the electronic postmark to the time zone where the ERO is located or where the taxpayer resides in the case of On-Line Filing to determine the postmark's actual time. For example, if the Transmitter provides an electronic postmark with a time in the Pacific Time Zone but the taxpayer resides in the Eastern Time Zone, the taxpayer must add three hours to the postmark time to determine the actual postmark time (Eastern Time Zone).

If the electronic postmark is on or before the prescribed deadline for filing but the return is received by the IRS after the prescribed deadline for filing, the return will be treated as filed on the electronic postmark's date. If the electronic postmark is after the prescribed deadline for filing, the IRS actual receipt date, not the date of the electronic postmark will be the filing date. If a return is rejected, a corrected return must be filed in accordance with the rules for timely filing corrected returns after rejection of an electronic return.

A Transmitter is authorized to provide an electronic postmark if the Transmitter:

- Creates an electronic postmark bearing the date and time (in the Transmitter's time zone) the return was received by the Transmitter's host system;
- Provides the electronic postmark to the taxpayer or the ERO no later than when the acknowledgement is made available to the taxpayer in a format that precludes alteration and manipulation of the electronic postmark information;

- Provides the same electronic postmark data to the IRS in the electronic record of the return;
- Provides taxpayers with an explanation of the electronic postmark and when the IRS treats the electronic postmark as the filing date;
- Refrains from using terms that currently have specific meaning in the postal industry such as “certified” or “registered” and similar terms, and from using “Internal Revenue Service”, “IRS” or “Federal” as a definer of the electronic postmark when discussing the electronic postmark, including in all advertising, product packaging, articles, press releases, and other presentations;
- Retains a record of each electronic postmark for one year and provides the record to the IRS upon request;
- Transmits all tax returns and extensions of time to file that received an electronic postmark to the IRS within two days of receipt from the ERO or from the taxpayer in the case of On-Line Filing.

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### **Routine Maintenance**

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There is a routine weekly maintenance window for MeF that is scheduled from 1am to 7am, EST on Sundays. Transmitters should plan that there will be intermittent down time during this window and no additional communication will be made on this down time. Whenever possible, MeF will communicate with transmitters any unscheduled outage of more than two hours during non-peak time or one hour during peak times.

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**Part VI**  
**Procedures For Other**  
**Authorized IRS *e-file* Providers**

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In addition to Electronic Return Originators and Transmitters previously discussed, there are other activities performed by Authorized IRS *e-file* Providers, including intermediate service and software development.

### **Intermediate Service Providers**

An Intermediate Service Provider receives tax information from an ERO (or from a taxpayer who files electronically using a personal computer, modem, and commercial tax preparation software), processes the tax return information, and either forwards the information to a Transmitter or sends the information back to the ERO or taxpayer (for On-Line Filing).

An Authorized IRS *e-file* Provider participating as an Intermediate Service Provider must meet the following responsibilities to participate in IRS *e-file*. The Intermediate Service Provider must:

- Deliver all electronic returns to a Transmitter or the ERO who gave the electronic returns to the Intermediate Service Provider within three calendar days of receipt;
- Retrieve the acknowledgement file from the Transmitter within one calendar day of receipt by the Transmitter and send the acknowledgement file to the ERO (whether related or not) within one work day of retrieving it;
- Retain each acknowledgement file received from a Transmitter for one year
- Send any return and jurat needs changes as described in Part IV back to the ERO for correction.

### **Additional Requirements for Participants in On-Line Filing**

When a return is filed using On-Line Filing, the Intermediate Service Provider processes information for a taxpayer so that a Transmitter can send the electronic return(s) to the IRS. In so doing, the Intermediate Service Provider must:

- Ensure that it uses an EFIN obtained for On-Line Filing;
- Ensure that its On-Line Filing EFIN is included in the electronic return data, when applicable;
- Send the transmission to the Transmitter within 24 hours of the receipt of the return from the taxpayer;
- Immediately forward to the taxpayer information received from the Transmitter as required for On-Line Filing. For example, a Transmitter receives information from the IRS regarding the status of the electronic portion of a taxpayer's return.

## Software Developers

A Software Developer develops software for the purposes of formatting electronic return information according to IRS *e-file* specifications and/or transmitting electronic return information directly to the IRS. IRS *e-file* specifications may be found in Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*. Software Developers must pass Assurance Testing as prescribed in Publication 4162, *Modernized e-File Test Package for Forms 1120/1120-S*. Publication 4505, *Modernized e-File Test Package for Forms 1065/1065-B*, and Publication 4205, *Modernized e-file Test Package for Exempt Organization Filings*.

A Software Developer must:

- Promptly correct any software error which causes the electronic portion of a return to be rejected and then promptly distribute that correction;
- Ensure that any software package that will be used to transmit electronic portions of returns from multiple Authorized IRS *e-file* Providers has the capability of combining returns from these Providers into one IRS transmission file.
- Ensure that its software contains appropriate language and version indicators for Consent To Disclose and Jurat statements;
- Ensure software contains IRS *e-file* Signature Authorization; and
- Ensure its software allows for input of different addresses on appropriate forms and schedules.

**In addition a Software Developer that participates in On-Line Filing must also:**

- Ensure that it's software contains Form 8453-C, 8453-S, 8453-EO, 8453-PE, 8453-B in a format that can be printed
- Ensure the Internet Protocol (IP) statement is present.



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## **Part VII**

# **Guidelines For Transition From Paper to Electronic Filing**

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## **Transition From Paper to Electronic Filing**

The information included in this section will help EROs understand and plan for the differences of preparing a paper return versus an electronic return/extension.

IRS requires all tax return data (forms, supporting data, and elections) to be transmitted to IRS in one transmission file. If EROs uses multiple tax preparation software packages to prepare a tax return, they should check with the software vendor(s) to determine how to aggregate the various portions of the tax return into the defined electronic format and transmit to IRS in one transmission file.

IRS defined a flexible structure that must be used to create electronic income tax returns. This structure is necessary and critical to ensure tax preparation software can create an electronic return which can be transmitted to and viewed by IRS systems. IRS issues the required structure for all forms in XML schemas. IRS develops the XML schemas and makes them available to software vendors who are required to use them to develop tax preparation software marketed for electronic filing. Additional information on the processes used by IRS and software vendors to develop and test tax preparation software approved for electronic filing is available on <http://www.irs.gov/>

## **Preparing Supporting Data Required by IRS Forms or Form Instructions**

IRS reviewed all of the forms and form instructions and identified every instance where taxpayers are required to attach supporting data. IRS provided XML schemas that defined a format that must be used to report the supporting data. In certain instances, IRS allows some forms/schedules and supporting data to be attached to the electronic return as a PDF file, but only in situations where IRS has not defined a format in an XML schema. Most software vendors plan to allow EROs the ability to import/export data from other sources. EROs should discuss options for importing supporting data created in other formats into the tax preparation software. It is the responsibility of software vendors to provide appropriate instructions for taxpayers to enter supporting data that meets the IRS guidelines. The examples on the following pages will assist EROs in understanding how to prepare supporting data for electronic returns when required by form or form instructions. The examples below reflect many forms, but the same applies across all form types that can be electronically filed.

## Example 1 – Supporting data required by IRS forms.

IRS issued specific formats that software vendors must use for this type of supporting data. In the example below, taxpayers must include (either by entering or importing) data for the required “type” and “amount of income” as indicated in tax preparation software instructions.

Form <b>1120</b>		U.S. Corporation Income Tax Return		OMB No. 1545-0123				
Department of the Treasury Internal Revenue Service		For calendar year 2004 or tax year beginning ....., 2004, ending ....., 20....		<b>2004</b>				
		▶ See separate instructions.						
<b>A</b> Check if:		<b>B</b> Employer identification number						
1 Consolidated return (attach Form 951) <input type="checkbox"/>		Name						
2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>		Number, street, and room or suite no. If a P.O. box, see page 9 of instructions.						
3 Personal service corp. (see instructions) <input type="checkbox"/>		City or town, state, and ZIP code						
4 Schedule M-3 required (attach Sch. M-3) <input type="checkbox"/>								
		<b>C</b> Date incorporated						
		<b>D</b> Total assets (see page 9 of instructions)						
		\$						
<b>E</b> Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change								
Income	1a	Gross receipts or sales	b Less returns and allowances	c Bal ▶	1c			
	2	Cost of goods sold (Schedule A, line 8)				2		
	3	Gross profit. Subtract line 2 from line 1c				3		
	4	Dividends (Schedule C, line 19)				4		
	5	Interest				5		
	6	Gross rents				6		
	7	Gross royalties				7		
	8	Capital gain net income (attach Schedule D (Form 1120))				8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				9		
	10	Other income (see page 11 of instructions—attach schedule)				10		
	11	Total income. Add lines 3 through 10				11		

**From Instructions**  
**Line 10 Other Income**  
Enter any other taxable income not reported on lines 1 through 9. List The “**type**” and “**amount of Income**” on an attached schedule.

## Example 2 - Supporting data required by IRS form instructions.

In the example below, taxpayers must include (either by entering or importing) required data for “description of property” and “depreciation method” as indicated by tax preparation software instructions.

<b>Form 4562</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Depreciation and Amortization</b> <b>(Including Information on Listed Property)</b>  ▶ See separate instructions.    ▶ Attach to your tax return.	<small>OMB No. 1545-0172</small> <b>2004</b> <small>Attachment Sequence No. 67</small>
<small>Name(s) shown on return</small>	<small>Business or activity to which this form relates</small>	<small>Identifying number</small>

<b>Part I</b>	<b>Election To Expense Certain Property Under Section 179</b> <i>Note: If you have any listed property, complete Part V before you complete Part I.</i>
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<b>Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)</b>	
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16

<b>Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)</b>	
<b>Section A</b>	

**Page 4, Form 4562 Instructions for line 15 states:**

Attach a separate sheet showing:

- A description of the property and the depreciation method you elect that excludes the property from MACRS or the Accelerated Cost Recovery System (ACRS) and

### Example 3 – Supporting data required as another IRS form.

In the following example, form instructions require the taxpayer to attach another IRS form or statement as supporting data. Line 2(a) and 2(b) require supporting data to be provided using an IRS form; failure to use the required IRS form will cause electronic return to reject. Line 2(c) requires supporting data to be provided using an attached statement; taxpayers should always provide the supporting data.

<b>Form 6198</b> Department of the Treasury Internal Revenue Service Name(s) shown on return	<b>At-Risk Limitations</b> ▶ Attach to your tax return. ▶ See separate instructions.	OMB No. 1545-0712 <b>2004</b> Attachment Sequence No. 31 Identifying number												
Description of activity (see page 2 of the instructions)														
<b>Part I</b> Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts (see page 2 of the instructions).														
1 Ordinary income (loss) from the activity (see page 2 of the instructions) . . . . . 2 Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on: a Schedule D . . . . . b Form 4797 . . . . . c Other form or schedule . . . . .	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;">1</td> <td style="width: 100px;"></td> <td style="width: 100px;"></td> </tr> <tr> <td style="background-color: #cccccc;">2a</td> <td></td> <td></td> </tr> <tr> <td style="background-color: #cccccc;">2b</td> <td></td> <td></td> </tr> <tr> <td style="background-color: #cccccc;">2c</td> <td></td> <td></td> </tr> </table>	1			2a			2b			2c			
1														
2a														
2b														
2c														

**Lines 2a, 2b, and 2c**

**Gain (Loss)**

Combine long- and short-term capital gains and losses and ordinary gains and losses from the sale or other disposition of assets used in the activity or of your interest in the activity. Enter gains and losses without regard to the at-risk limitations, the limitation on capital losses, or the passive activity loss limitations. If more than one item is included on a line, attach a statement describing each item.

#### Example 4 – Supporting Data required for tables on IRS forms.

When required data exceeds number of lines provided on IRS forms, tax preparation software may or may not allow the taxpayer to continue to enter all necessary data instead of creating an attachment. Check with your software vendor to see if their software will allow entering unlimited lines of data. When the electronic data is transmitted and processed the data will be displayed as “repeating data” by MeF systems.

Form <b>4562</b>		<b>Depreciation and Amortization</b> (Including Information on Listed Property)		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		See separate instructions. Attach to your tax return.		<b>2004</b> Attachment Sequence No. 67
Name(s) shown on return		Business or activity to which this form relates		Identifying number
<b>Part I Election To Expense Certain Property Under Section 179</b> Note: If you have any listed property, complete Part I before you complete Part II.				
1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses . . . .	1		\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions) . . . .	2		
3	Threshold cost of section 179 property before reduction in limitation . . . . .	3		\$400,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4		
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions. . . . .	5		
6		6a Description of property		6b Elected cost
7	Listed property. Enter the amount from line 29 . . . . .	7		
8	Total elected cost of section 179 property. Add amounts in column (6), lines 6 and 7 . . . .	8		
9	Tentative deduction. Enter the smaller of line 5 or line 8. . . . .	9		

Taxpayer data exceeds the number of lines provided on IRS forms

### **Creating Elections Required by Forms or Form Instructions**

IRS reviewed all forms and form instructions to identify where taxpayers are required to attach supporting data and many of these requirements are elections. When the election is required by IRS forms or form instructions, IRS provided specific XML formats for each election that must be used by software vendors for developing tax preparation software approved for electronic filing. EROs must use the defined format to enter data for these elections. The examples below are samples of elections required by form instructions.

Form 1120 Instructions	Dual Consolidated Losses Statement	
Form 8697 Instructions	De Minimis Exception Election	
Form 4562 Instructions	Election Not to Claim Special Depreciation Allowance	

### **Creating Elections/Disclosure Statements Required by Regulations or Publications**

MeF requires all disclosure statements and elections to be included in tax preparation software and transmitted to the IRS in one transmission file.

IRS did not review all Regulations and Publications to identify instances where corporations can make elections. Instead, IRS created a General Dependency schema that must be used to report most elections required by Regulations or Publications. IRS issued a defined format for the General Dependency schema and made it available to software developers to use when developing tax preparation software approved for electronic filing. EROs must use the General Dependency schema to report most disclosure statements and elections required by Regulations or IRS Publications. Tax preparation software approved for elections filing should provide instructions for taxpayers to complete the General Dependency schema. The General Dependency schema allows EROs to identify the disclosure statement/election using the following data elements:

1. Form Line or Instructions Reference (optional) - This field should be completed when the election is being made based on information on IRS forms or form instructions and IRS has not defined a format. Note: As discussed above, in most instances IRS has defined a format for these elections.
2. Regulation Reference (optional) - This field should be used to identify information for elections made based on information contained in Regulations or Publications.
3. Description (optional) - This field should be used to enter a brief explanation of the election
4. Attachment Information (optional) - This field allows EROs to include text data, up to 1,000,000 characters if the ERO chooses not to attach information in a PDF format i.e. Plans of Merger, Plans of Reorganization etc. EROs should use the

Description field to make the election and tax preparation software will allow the ERO to reference the PDF attachment information.

Note: IRS will allow all elections with “columnar data” to be attached in PDF format.

Below are examples EROs of how to create elections and/or disclosure statements using formats defined tax preparation software.

### **Example 1 – Creating Elections that Do Not Contain Columnar Data**

Election data that does not contain columnar data must be reported using the General Dependency schema included in tax preparation software.

Regulation Reference	Description
IRC Section 172(b) (3)	Election to Forego Net Operating Loss Carryback

Pursuant to IRC Sec. 172(b) (3), taxpayer hereby elects to relinquish the entire carryback period with respect to the net operating loss(es) incurred in this tax year ended

### **Example 2 - Creating Elections That Apply to Multiple Subsidiaries**

Election data that applies to multiple subsidiaries and do not contain columnar data must be reported using the General Dependency schema included in tax preparation software.

Regulation Reference	Description
IRC Section 172(b) (3)	Election to Forego Net Operating Loss Carryback

Pursuant to IRC Sec. 172(b)(3), taxpayer hereby elects to relinquish the entire carryback period with respect to the net operating loss(es) incurred in this tax year ended for the following subsidiaries

ABC Corporation  
CDE Corporation  
EFG Corporation

### **Example 3 - Creating Elections that Contain Columnar Data**

Elections that require columnar data may be attached to the electronic return in PDF format. Separate PDF files must be created for each election. Use the Regulation to create the name of the PDF file.

IRS Section 195(b) Election to Amortize Start-Up Expenditures



Taxpayer Name: ABC Corporation  
Taxpayer ID Number: 10-0000002  
Year-end: December 31, 2005

In accordance with IRC Sec. 195, taxpayer hereby elects to amortize all start-up expenditures over a period of XX months beginning with July XX, 200X, the month that the corporation's active trade or business began (or was acquired).

The trade or business of the taxpayer to which this election relates is XXXXXX

The start-up expense incurred is:

Description of Start-Up Expense	Date	Incurred Amount

### Preparing Elections That Require Supporting Data

Some disclosure statements and/or elections require supporting data which cannot be entered into the General Dependency schema (i.e. Plans of Merger, Plans of Reorganization, meeting notes, etc). IRS allows this type of supporting data to be attached to the General Dependency schema as a PDF file. The actual disclosure statement and/or election must be entered into the required format and only the supporting data may be submitted as a PDF file.

Note: IRS Counsel reviewed Regulations to determine if the requirements to submit supporting data such as Plans of Merger could be modified. IRS Counsel will not change the requirement to gather the information but modified the Regulations and allow corporations to retain the data instead of attaching to the tax return and sending to IRS. IRS published the results to this review on <http://www.irs.gov/newsroom/article/0,,id=157721,00.html> under e-file for Large and Mid-Size Businesses in early 2006.

[IRS Eases Reporting Burden on Corporations and Shareholders](#) (May 26, 2006)

The Internal Revenue Service has announced new regulatory revisions that will reduce the reporting burden on corporations and shareholders while also making it easier for them to file their tax returns electronically.

- [Revenue Procedure 2006-21](#)
- [REG-134317-05](#)
- [TD 9264](#)

**Part VIII**

**MeF Section**

**For**

**FORM 1120**

**And**

**FORM 1120S**

## General

All corporations are encouraged to voluntarily file their corporate Forms 1120 and 1120-S income tax returns electronically. Temporary Treasury Regulation Section 301.6011-5T, issued January 11, 2005, requires corporations with assets of \$50 million or more and file at least 250 returns a year to electronically file Forms 1120 and 1120-S for tax years ending on or after December 31, 2005.

The requirement will apply to corporations with assets of \$10 million or more for tax years ending on or after December 31, 2006.

The determination of whether a corporation is required to file at least 250 returns is made by aggregating all returns, regardless of type, that the entity is required to file over the calendar year, including, for example, income tax returns, returns required under section 6033, information returns, excise tax returns, and employment tax returns.

IRS developed guidance which applies to all corporations required to e-file under the temporary regulations. This guidance is published in *Tax Year 2006 Directions for Corporations Required to e-file* and is intended to assist with their transition from preparing a paper return to electronic filing. ERO's with clients which are corporations required to e-file should review this document and other useful information, including Frequently Asked Questions available at <http://www.irs.gov/> Simply click on the "e-file" logo and then click on "e-file for Large and Mid-size Corporations".

The following information will help determine how corporations must file electronically.

**Corporations with assets under \$10M** must use an *Authorized IRS e-file Provider* to file their corporate income tax return electronically.

**Corporations with assets of \$10M or more** may either use an IRS Authorized *e-file* Provider to electronically file their corporate income tax return or electronically file their own corporate income tax return.

### Forms Attached to 1120/1120-S with Separate Signatures

Many forms that may be attached to Form 1120 and 1120-S have separate signature lines. During the development of MeF IRS identified all of the forms with separate signature lines and requested IRS Counsel to issue special instructions to facilitate electronic filing. Regulation T.D. 9100 contains amendments to the Income Tax Regulations (26 CFR Part 1) and Procedure and Administration Regulations (26 CFR part 301) and eliminates some of regulatory requirements considered impediments to the electronic submission of tax returns and other forms filed by corporations, partnerships and other businesses with regard to third party signature requirements. These regulations impeded electronic filing by 1) requiring taxpayers to include third party signatures on their tax returns; 2) requiring taxpayers to attach documents or statements generated by third parties; or 3) requiring a taxpayer to sign an IRS form and file it as an attachment to their income tax return. T.D. 9100 eliminates the impediments for taxable years beginning after December 31, 2002. The regulations

generally affect taxpayers who are required to file any of the following forms: 926, 973, 982, 1120, 1120-S, 1122, 5471, 5712-A, 8832. See T.D 9100 for a complete list.

### Signing an Electronic Return

As with any corporate income tax return submitted to the IRS on paper, an electronic corporate income tax return must be signed by an authorized corporate officer and the paid preparer, if applicable. The corporation (taxpayer) must designate a principal of the firm responsible for signing the corporate income tax return following the procedures outlined in Treasury Regulation Section 1.6062-1. The corporate officer must sign and date the "Declaration of Taxpayer" (Form 8453-C or Form 8453-S).

**Corporation** - For all signature options, the corporate officer must sign and date the "Declaration of Taxpayer" to authorize the origination of the electronic submission of the return to the IRS prior to the transmission of the return to IRS. The Declaration of Taxpayer includes the taxpayer's declaration under penalties of perjury that the return is true, correct and complete, as well as the taxpayer's Consent to Disclosure. The Consent to Disclosure authorizes the IRS to disclose information to the taxpayer's Authorized IRS e-file Providers. Intermediate Service Providers, Transmitters and EROs are authorized by taxpayers to receive acknowledgement of receipt or reason for rejection of the electronic return from IRS.

If the electronic return data on a corporate income tax return is changed after the taxpayers signed the Declaration of Taxpayer, taxpayers must sign a new declaration if the "Total Income" amount differs by more than \$150 or the "Taxable Income amount differs by more than "\$100.

### Special Instructions When Copies of Original Forms are Required to be Filed Prior to Filing the Electronic Return

Special attention should be paid when instructions call for processing a form prior to filing the electronic return. For example instructions call for the Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax, should be filed prior to filing the return in order to receive a quick refund. When this occurs, the taxpayer should file the form with the appropriate Processing Center and a copy of the Form 4466 should be attached to the electronic return, but note that the electronic copy **will not** be processed. The copy attached to the electronic return will be used for information only.

There are other forms that may fall in this category. Special attention should be paid when instructions call for processing a form prior to filing the electronic return. MeF will keep copies of these forms for informational purposes only.

### Special Instructions for Form 1120, Line 32f, Credits

If a taxpayer has a large credit that is not associated with a line number on Form 1120 and the Form 1120 instructions do not provide procedures for “writing in” the credit anywhere on the return; the credit type and amount should be provided using the “Other Refundable Credit” indicator element in the XML schema. (i.e. Form 1120, Section 33 credits that need to be included as part of TotalPayments (currently Line 32h) The large credit amount should then be included in the total on line 32h.

Additionally, if a taxpayer has one or more large credits, the “Other Refundable Credits Schedule” schema should be used to itemize the types of credits and credit amounts, and to provide a sum of the credit amounts itemized. The Regulation reference should also be included. The Other Refundable Credits Schedule should be attached to line 32f. The sum of the itemized large credits should be included in the total on line 32h.

### Special Instructions for Form 1120 Section 847 Special Estimated Tax Payments (SETPs)

If a taxpayer is required to make or apply special estimated tax payments under section 847 in addition to their regular estimated tax payments, the amount should be included in the total estimated tax payments on line 32b. Your software should allow you to enter “Form 8816” or “Section 847 Deduction” and the amount. Allowing either entry will assist the IRS in properly accounting for your SETPs and to prevent the need to correspond with the taxpayer in order to obtain clarification of the amount(s) claimed.

### Special Instructions for Form 8838 When Filed With Form 1120

The signature on Form 1120 extends to all accompanying statements and schedules with the exception of Form 8838, *Consent to Extend the Time to Assess Tax Under Section 367 – Gain Recognition Agreement*. A signed copy of Form 8838 may be submitted as a PDF file attached to the electronic Form 1120/1120-S.

### Checksum for 1120 Filers

Tax prep software approved for electronic filing will compute a checksum value and embed the total in the submission file sent to IRS. The MeF system will also compute a checksum value of the submission file. The MeF system will add the following 4 new XML elements in the submission acknowledgement, regardless of whether the submission is accepted or rejected:

1. **<EmbeddedCRC32>**
2. **<ComputedCRC32>**
3. **<TaxableIncome>**
4. **<TotalTax>**

The taxpayer/ERO should check the data in the **<EmbeddedCRC32>** element and the **<ComputedCRC32>** element to ensure that the size of the file transmitted to the IRS is the same size as the file computed by the IRS. If there is a discrepancy between the

two values, it is the responsibility of the ERO to contact the transmitter to see if the file was changed before transmission

### Checksum for Other MeF Type Filers

The check sum for all other MeF Type filers is the same as stated above for the 1120 filers. The MeF system will add the same following 4 new XML elements in the submission acknowledgement, regardless of whether the submission is accepted or rejected, but the <TaxableIncome> and <TotalTax> values will default to zero.

1. <**EmbeddedCRC32**>
2. <**ComputedCRC32**>
3. <TaxableIncome>
4. <TotalTax>

The taxpayer/ERO should check the data in the <**EmbeddedCRC32**> element and the <**ComputedCRC32**> element to ensure that the size of the file transmitted to the IRS is the same size as the file computed by the IRS. If there is a discrepancy between the two values, it is the responsibility of the ERO to contact the transmitter to see if the file was changed before transmission

**TY2006 - 1120/1120-S/1120POL Due Dates**

<b>Tax Period Beginning &amp; Ending Dates</b>	<b>Tax Period</b>	<b>Due Date (Weekends &amp; Holidays Considered) #</b>	<b>6 Month Extension Due Date (Weekends &amp; Holidays Considered)</b>	<b>Tax Year of Return</b>
1/1/06—12/31/06	200612	3/15/07	9/17/07	2006
2/1/06—1/31/07	200701	4/17/07	10/15/07	2006
3/1/06—2/28/07	200702	5/15/07	11/15/07	2006
4/1/06—3/31/07	200703	6/15/07	12/17/07	2006
5/1/06—4/30/07	200704	7/16/07	1/15/08	2006
6/1/06—5/31/07	200705	8/15/07	2/15/08	2006
7/1/06—6/30/07	200706	9/17/07	3/17/08	2006
8/1/06—7/31/07	200707	10/15/07	4/15/08	2006
9/1/06—8/31/07	200708	11/15/07	5/15/08	2006
10/1/06—9/30/07	200709	12/17/07	6/16/08	2006
11/1/06—10/31/07	200710	1/15/08	7/15/08	2006
12/1/06—11/30/07	200711	2/15/08	8/15/08	2006

# Legal Due Date is the 15th of each month.

<p align="center"><b>Tax Year 2004</b></p> <p align="center"><b>Accepted Forms and Schedules for Forms 1120/1120-S</b></p>
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Note: Form 7004 does not have any additional forms or schedules that can be attached.

The chart below identifies the 1120/1120-S forms and schedules that will be accepted for **Tax Year 2004** and the maximum number of forms that may be submitted with each return.

For forms marked with a single asterisk; the preparer can only attach one form to Form 1120 or 1120-S, and only one to each Form 8865. For example, Form 3468 can be attached to Form 1120 or Form 1120-S, and to each Form 8865. As a result, you can have multiple Forms 3468 attached to a return.

Schedule M-3 (Form 1120) is marked with the double asterisks because when filing Form 1120-S, if the corporation meets the criteria outlined in Revenue Procedure 2004-45, then the preparer can attach one Schedule M-3 (Form 1120) in lieu of Form 8886.

Forms marked with triple asterisks will not be accepted. On October 22, 2004, the President signed H.R. 4520, the "American Jobs Creation Act of 2004." This legislation repeals the extraterritorial income exclusion in current tax law; provides domestic manufacturing and other business tax relief, including energy-related tax credits; allows for itemized deduction of State and local sales taxes; provides for reform of tobacco subsidies; includes international tax reform and simplification provisions; and includes various revenue-raising provisions. Due to the extensive nature of the changes and timing of when the bill was signed, IRS plans are to restrict acceptance of the impacted forms until a later date. When these forms become accepted electronically by the MeF, notification will be published on the [irs.gov](http://irs.gov) website.

Form	1120	1120-S
Form 1120	1	0
Schedule D (Form 1120)	1	0
Schedule H (Form 1120)	1	0
Schedule M-3 (Form 1120)	1	1**
Schedule N (Form 1120)	1	1
Schedule PH (Form 1120)	1	0
Form 1120-S	0	1
Schedule D (Form 1120-S)	0	1
Schedule K-1 (Form 1120-S)	0	Unbounded
Form 851	1	0
Form 926	Unbounded	Unbounded
Form 970	1	1
Form 972	Unbounded	0
Form 973	1	0
Form 982	1	1
Schedule F (Form 1040)*	Unbounded	Unbounded
Form 1118	Unbounded	Unbounded
Schedule I (Form 1118)	Unbounded	Unbounded



<b>Form</b>	<b>1120</b>	<b>1120-S</b>
Schedule J (Form 1118)	1	1
Form 1122	Unbounded	0
Form 2220	1	1
Form 2439	Unbounded	0
Form 3115	Unbounded	Unbounded
Form 3468*	Unbounded	Unbounded
Form 3800	1	0
Form 4136	1	1
Form 4255*	Unbounded	Unbounded
Form 4466	1	1
Form 4562*	Unbounded	Unbounded
Form 4626	1	1
Form 4684	Unbounded	Unbounded
Form 4797*	Unbounded	Unbounded
Form 5452	1	1
Form 5471	Unbounded	Unbounded
Schedule J (Form 5471)	Unbounded	Unbounded
Schedule M (Form 5471)	Unbounded	Unbounded
Schedule O (Form 5471)	Unbounded	Unbounded
Form 5472	Unbounded	Unbounded
Form 5712-A	Unbounded	0
Form 5713	Unbounded	Unbounded
Schedule A (Form 5713)	Unbounded	Unbounded
Schedule B (Form 5713)	Unbounded	Unbounded
Schedule C (Form 5713)	1	1
Form 5735	Unbounded	0
Schedule P (Form 5735)	Unbounded	0
Form 5884*	Unbounded	Unbounded
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 8050	1	1
Form 8082	1	1
Form 8271*	Unbounded	Unbounded
Form 8275*	Unbounded	Unbounded
Form 8275-R*	Unbounded	Unbounded
Form 8283	Unbounded	Unbounded
Form 8586*	Unbounded	Unbounded
Form 8594	Unbounded	Unbounded
Form 8609*	Unbounded	Unbounded
Schedule A (Form 8609)*	Unbounded	Unbounded
Form 8611	Unbounded	Unbounded
Form 8621	Unbounded	Unbounded
Form 8697	Unbounded	Unbounded

Form	1120	1120-S
Form 8716	1	1
Form 8810	1	0
Form 8816	Unbounded	0
Form 8820*	Unbounded	Unbounded
Form 8824	Unbounded	Unbounded
Form 8825*	0	Unbounded
Form 8826*	Unbounded	Unbounded
Form 8827	1	1
Form 8830*	Unbounded	Unbounded
Form 8832	Unbounded	0
Form 8833	Unbounded	Unbounded
Form 8834*	Unbounded	Unbounded
Form 8835*	Unbounded	Unbounded
Form 8838	Unbounded	Unbounded
Form 8844*	Unbounded	Unbounded
Form 8845*	Unbounded	Unbounded
Form 8846*	Unbounded	Unbounded
Form 8847*	Unbounded	Unbounded
Form 8858	Unbounded	Unbounded
Schedule M (Form 8858)	Unbounded	Unbounded
Form 8860*	Unbounded	Unbounded
Form 8861*	Unbounded	Unbounded
Form 8864***	Unbounded	Unbounded
Form 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded
Form 8866	1	1
Form 8873	Unbounded	Unbounded
Form 8874*	Unbounded	Unbounded
Form 8881*	Unbounded	Unbounded
Form 8882*	Unbounded	Unbounded
Form 8883	Unbounded	Unbounded
Form 8884*	Unbounded	Unbounded
Form 8886	Unbounded	Unbounded
Form 8895***	Unbounded	Unbounded
Form 8896***	Unbounded	Unbounded
Form T (Timber)*	Unbounded	Unbounded

**Tax Year 2005**  
**Accepted Forms and Schedules for Forms 1120/1120-S**

Note: Form 7004 does not have any additional forms or schedules that can be attached.

The chart below identifies the 1120/1120-S forms and schedules that will be accepted for Tax Year 2005 and the maximum number of forms that may be submitted with each return.

For forms marked with a single asterisk; the preparer can only attach one form to Form 1120 or 1120-S, and only one to each Form 8865. For example, Form 3468 can be attached to Form 1120 or Form 1120-S, and to each Form 8865. As a result, you can have multiple Forms 3468 attached to a return.

Schedule M-3 (Form 1120) is marked with the two asterisks because when filing Form 1120-S, if you meet the criteria outlined in Revenue Procedure 2004-45, you can attach one Schedule M-3 (Form 1120) in lieu of Form 8886.

<b>Form</b>	<b>1120</b>	<b>1120-S</b>
Form 1120	1	0
Schedule D (Form 1120)	1	0
Schedule H (Form 1120)	1	0
Schedule M-3 (Form 1120)	1	1**
Schedule N (Form 1120)	1	1
Schedule PH (Form 1120)	1	0
Form 1120L <b>PDF only</b>		
Form 1120PC <b>PDF only</b>		
Form 1120-S	0	1
Schedule D (Form 1120-S)	0	1
Schedule K-1 (Form 1120-S)	0	Unbounded
Form 1128 <b>PDF only</b>		
Form 851	1	0
Form 926	Unbounded	Unbounded
Form 970	1	1
Form 972	Unbounded	0
Form 973	1	0
Form 982	1	1
Schedule F (Form 1040)*	Unbounded	Unbounded
Form 1118	Unbounded	Unbounded
Schedule I (Form 1118)	Unbounded	Unbounded
Schedule J (Form 1118)	1	1
Form 1122	Unbounded	0
Form 2220	1	1
Form 2439	Unbounded	0
Form 3115	Unbounded	Unbounded

<b>Form</b>	<b>1120</b>	<b>1120-S</b>
Form 3468*	Unbounded	Unbounded
Form 3800	1	0
Form 4136	1	1
Form 4255*	Unbounded	Unbounded
Form 4466	1	1
Form 4562*	Unbounded	Unbounded
Form 4626	1	1
Form 4684	Unbounded	Unbounded
Form 4797*	Unbounded	Unbounded
Form 5452	1	1
Form 5471	Unbounded	Unbounded
Schedule J (Form 5471)	Unbounded	Unbounded
Schedule M (Form 5471)	Unbounded	Unbounded
Schedule O (Form 5471)	Unbounded	Unbounded
Form 5472	Unbounded	Unbounded
Form 5712-A	Unbounded	0
Form 5713	Unbounded	Unbounded
Schedule A (Form 5713)	Unbounded	Unbounded
Schedule B (Form 5713)	Unbounded	Unbounded
Schedule C (Form 5713)	1	1
Form 5735	Unbounded	0
Schedule P (Form 5735)	Unbounded	0
Form 5884*	Unbounded	Unbounded
Form 5884-A* <b>PDF only</b>		
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 8050	1	1
Form 8082	1	1
Form 8271*	Unbounded	Unbounded
Form 8275*	Unbounded	Unbounded
Form 8275-R*	Unbounded	Unbounded
Form 8283	Unbounded	Unbounded
Form 8586*	Unbounded	Unbounded
Form 8594	Unbounded	Unbounded
Form 8609-A (replaces Form 8609, and 8609 Schedule A )*	Unbounded	Unbounded
Form 8611	Unbounded	Unbounded
Form 8621	Unbounded	Unbounded
Form 8697	Unbounded	Unbounded
Form 8716	1	1
Form 8810	1	0
Form 8816	Unbounded	0
Form 8820*	Unbounded	Unbounded
Form 8824	Unbounded	Unbounded

<b>Form</b>	<b>1120</b>	<b>1120-S</b>
Form 8825*	0	Unbounded
Form 8826*	Unbounded	Unbounded
Form 8827	1	1
Form 8830*	Unbounded	Unbounded
Form 8832	Unbounded	Unbounded
Form 8833	Unbounded	Unbounded
Form 8834*	Unbounded	Unbounded
Form 8835*	Unbounded	Unbounded
Form 8838	Unbounded	Unbounded
Form 8844*	Unbounded	Unbounded
Form 8845*	Unbounded	Unbounded
Form 8846*	Unbounded	Unbounded
Form 8847*	Unbounded	Unbounded
Form 8858	Unbounded	Unbounded
Schedule M (Form 8858)	Unbounded	Unbounded
Form 8860*	Unbounded	Unbounded
Form 8861*	Unbounded	Unbounded
Form 8864	Unbounded	Unbounded
Form 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded
Form 8866	1	1
Form 8873	Unbounded	Unbounded
Form 8874*	Unbounded	Unbounded
Form 8881*	Unbounded	Unbounded
Form 8882*	Unbounded	Unbounded
Form 8883	Unbounded	Unbounded
Form 8886	Unbounded	Unbounded
Form 8895	1	0
Form 8896	Unbounded	Unbounded
Form 8900	1	0
Form 8902	Unbounded	0
Form 8903	1	0
Form 8906 <b>PDF only</b>		
Form 8907 <b>PDF only</b>		
Form 8908 <b>PDF only</b>		
Form 8909 <b>PDF only</b>		
Form 8910 <b>PDF only</b>		
Form 8911 <b>PDF only</b>		
Form 8912 <b>PDF only</b>		
Form T (Timber)*	Unbounded	Unbounded

**Tax Year 2006**  
**Accepted Forms and Schedules for Forms 1120/1120-S**

<b>Form</b>	<b>1120</b>	<b>1120-S</b>
Form 1120	1	0
1120-L	Unbounded	0
Schedule M-3 (Form 1120L)	1	0
1120-PC	Unbounded	0
Schedule M-3 (Form 1120PC)	1	0
Schedule D (Form 1120)	1	0
Schedule H (Form 1120)	1	0
Schedule M-3 (Form 1120)	1	0
Schedule N (Form 1120)	1	1
Schedule O (Form 1120)	1	0
Schedule PH (Form 1120)	1	0
Form 1120-S	0	1
Schedule D (Form 1120-S)	0	1
Schedule K-1 (Form 1120-S)	0	Unbounded
Schedule M-3 (Form 1120-S)	0	1
Form 851	1	1
Form 926	Unbounded	Unbounded
Form 970	Unbounded	Unbounded
Form 972	Unbounded	0
Form 973	1	0
Form 982	1	1
Schedule F (Form 1040)*	Unbounded	Unbounded
Form 1118	Unbounded	Unbounded
Form 1118 AMT	Unbounded	Unbounded
Schedule I (Form 1118)	Unbounded	Unbounded
Schedule J (Form 1118)	Unbounded	Unbounded
Form 1122	Unbounded	0
Form 1128 <b>PDF only</b>		
Form 2220	1	1
Form 2439	Unbounded	Unbounded
Form 3115	Unbounded	Unbounded
Form 3468*	Unbounded	Unbounded
Form 3800	1	0
Form 4136	1	1
Form 4255*	Unbounded	Unbounded
Form 4466	1	1
Form 4562	Unbounded	Unbounded
Form 4626	1	1
Form 4684	Unbounded	Unbounded
Form 4797	Unbounded	Unbounded
Form 5452	1	1
Form 5471	Unbounded	Unbounded

<b>Form</b>	<b>1120</b>	<b>1120-S</b>
Schedule J (Form 5471)	Unbounded	Unbounded
Schedule M (Form 5471)	Unbounded	Unbounded
Schedule O (Form 5471)	Unbounded	Unbounded
Form 5472	Unbounded	Unbounded
Form 5713	Unbounded	Unbounded
Schedule A (Form 5713)	Unbounded	Unbounded
Schedule B (Form 5713)	Unbounded	Unbounded
Schedule C (Form 5713)	1	1
Form 5735 <b>PDF only</b>		
Form 5884*	Unbounded	Unbounded
Form 5884-A	Unbounded	Unbounded
Form 6198	Unbounded	Unbounded
Form 6252	Unbounded	Unbounded
Form 6478*	Unbounded	Unbounded
Form 6765*	Unbounded	Unbounded
Form 6781	1	1
Form 8050	1	1
Form 8082	Unbounded	Unbounded
Form 8271	Unbounded	Unbounded
Form 8275	Unbounded	Unbounded
Form 8275-R	Unbounded	Unbounded
Form 8283	Unbounded	Unbounded
Form 8586*	Unbounded	Unbounded
Form 8594	Unbounded	Unbounded
Form 8609-A	Unbounded	Unbounded
Form 8611	Unbounded	Unbounded
Form 8621	Unbounded	Unbounded
Form 8697	Unbounded	Unbounded
Form 8716	1	1
Form 8810	1	0
Form 8816	Unbounded	0
Form 8820*	Unbounded	Unbounded
Form 8824	Unbounded	Unbounded
Form 8825*	Unbounded	Unbounded
Form 8826*	Unbounded	Unbounded
Form 8827	1	1
Form 8832	Unbounded	Unbounded
Form 8833	Unbounded	Unbounded
Form 8834*	Unbounded	Unbounded
Form 8835*	Unbounded	Unbounded
Form 8838	Unbounded	Unbounded
Form 8844*	Unbounded	Unbounded
Form 8845*	Unbounded	Unbounded
Form 8846*	Unbounded	Unbounded
Form 8847*	Unbounded	Unbounded
Form 8858	Unbounded	Unbounded

<b>Form</b>	<b>1120</b>	<b>1120-S</b>
Schedule M (Form 8858)	Unbounded	Unbounded
Form 8860*	Unbounded	Unbounded
Form 8861*	Unbounded	Unbounded
Form 8864	Unbounded	Unbounded
Form 8865	Unbounded	Unbounded
Schedule K-1 (Form 8865)	Unbounded	Unbounded
Schedule O (Form 8865)	Unbounded	Unbounded
Schedule P (Form 8865)	Unbounded	Unbounded
Form 8866	1	1
Form 8873	Unbounded	Unbounded
Form 8874*	Unbounded	Unbounded
Form 8881*	Unbounded	Unbounded
Form 8882*	Unbounded	Unbounded
Form 8883	Unbounded	Unbounded
Form 8886*PDF accepted until xml schema available	Unbounded	Unbounded
Form 8896	Unbounded	Unbounded
Form 8900	Unbounded	Unbounded
Form 8902	Unbounded	0
Form 8903	1	0
Form 8906	Unbounded	Unbounded
Form 8907	Unbounded	Unbounded
Form 8908	Unbounded	Unbounded
Form 8909	Unbounded	Unbounded
Form 8910	Unbounded	Unbounded
Form 8911	Unbounded	Unbounded
Form 8912	Unbounded	Unbounded
Form 8913	Unbounded	Unbounded
Form 8916	Unbounded	0
Form 8916-A	Unbounded	Unbounded
Form 8923 <b>PDF only</b>		
Form T (Timber)*	Unbounded	Unbounded



**Part IX**

**MeF Section**

**For**

**FORM 1065**

**And**

**FORM 1065-B**

### Tax Year 2006 Due Dates For 1065/1065/B

Tax Period Beginning & Ending Dates	Tax Period	Earliest Date Return can be Filed	Due Date (Weekends & Holidays Considered) *	Extension Due Date (Weekends & Holidays Considered)	Tax Year of Return
1/1/06 - 12/31/06	200612	1/1/2007	4/17/2007	10/17/2007	2006
2/1/06 – 1/31/07	200701	2/1/2007	5/16/2007	11/15/2007	2006
3/1/06 – 2/28/07	200702	3/1/2007	6/15/2007	12/15/2007	2006
4/1/06 – 3/31/07	200703	4/1/2007	7/15/2007	1/17/2008	2006
5/1/06 – 4/30/07	200704	5/1/2007	8/16/2007	2/15/2008	2006
6/1/06 - 5/31/07	200705	6/1/2007	9/15/2007	3/15/2008	2006
7/1/06 -6/30/07	200706	7/1/2007	10/17/2007	4/15/2008	2006
8/1/06 - 7/31/07	200707	8/1/2007	11/15/2007	5/15/2008	2006
9/1/06 - 8/31/07	200708	9/1/2007	12/15/2007	6/15/2008	2006
10/1/06 -9/30/07	200709	10/1/200 7	1/17/2008	7/17/2008	2006
11/1/2006 - 10/31/07	200710	11/1/200 7	2/15/2008	8/15/2008	2006
12/1/06 - 11/30/07	200711	12/1/200 7	3/15/2008	9/15/2008	2006

\* Legal Due Date is the 15<sup>th</sup> of each month.

## Accepted Forms and Schedules for Forms 1065 and 1065-B

<b>Forms</b>	<b>Maximum Numbers</b>
1065	1
1065-B	1
Schedule D (Form 1065)	1
Schedule K-1 (Form 1065)	Unbounded
Schedule K-1 (Form 1065-B)	Unbounded
Form 8308	Unbounded
Schedule M-3 (Forms 1065/1065-B)	Unbounded
Form 8916-A	1
Form 970	Unbounded
Form 982	1
Schedule F (Form 1040)	Unbounded
Form 3115	Unbounded
Form 3468	Unbounded
Form 4136	1
Form 4255	Unbounded
Form 4562	Unbounded
Form 4684	Unbounded
Form 4797	Unbounded
Form 5471	Unbounded
Schedule J (Form 5471)	Unbounded
Schedule M (Form 5471)	Unbounded
Schedule N (Form 5471)	Unbounded
Schedule O (Form 5471)	Unbounded
Form 5713	Unbounded
Schedule A (Form 5713)	Unbounded
Schedule B (Form 5713)	Unbounded
Schedule C (Form 5713)	Unbounded
Form 5884	Unbounded
Form 5884-A	Unbounded
Form 6252	Unbounded
Form 6478	Unbounded
Form 6765	Unbounded
Form 6781	1
Form 8082	Unbounded
Form 8271	Unbounded
Form 8275	Unbounded
Form 8275-R	Unbounded
Form 8283	Unbounded
Form 8586	Unbounded
Form 8594	Unbounded
Form 8609-A	Unbounded
Form 8611	Unbounded
Form 8621	Unbounded

Form 8697	Unbounded
Form 8716	1
Form 8820	Unbounded
Form 8824	Unbounded
Form 8825	Unbounded
Form 8826	Unbounded
Form 8832	Unbounded
Form 8834	Unbounded
Form 8835	Unbounded
Form 8844	Unbounded
Form 8845	Unbounded
Form 8846	Unbounded
Form 8847	Unbounded
Form 8858	Unbounded
Schedule M (Form 8858)	Unbounded
Form 8860	Unbounded
Form 8861	Unbounded
Form 8864	Unbounded
Form 8865	Unbounded
Schedule K-1 (Form 8865)	Unbounded
Schedule O (Form 8865)	Unbounded
Schedule P (Form 8865)	Unbounded
Form 8866	1
Form 8873	Unbounded
Form 8874	Unbounded
Form 8881	Unbounded
Form 8882	Unbounded
Form 8883	Unbounded
Form 8886 <b>PDF only</b> until the xml schema is available	Unbounded
Form 8896	Unbounded
Form 8900	Unbounded
Form 8902	Unbounded
Form 8903	1
Form 8904	Unbounded
Form 8906	Unbounded
Form 8907	Unbounded
Form 8908	Unbounded
Form 8909	Unbounded
Form 8910	Unbounded
Form 8911	Unbounded
Form 8912	Unbounded
Form 8913	Unbounded
Form T (Timber)	Unbounded

**Part X**

**MeF Section**

**For Form**

**990, 990EZ, 990PF,**

**1120POL, 8868**

## **Extension Request for Forms 990, 990EZ, 990PF, 990T, 1041A, 4720, 5227**

Form 8868, Application for Extension of Time to File an Exempt Organization Return, MeF will accept electronic filings of Form 8868 (Part I – Automatic Extension) for the following returns: Form 990, 990-EZ, 990-PF, 990-T (corporation), 990-T (sec. 401(a) or 408(a) trust), 990-T (trust other than above), 1041-A, 4720, and 5227. No signature is required as part of this filing. However, a payment record may be attached to this form, as appropriate, and if so, a signature is required for the Electronic Funds Withdrawal (EFW) authorization. A Practitioner Pin (using Form 8879-EO) or Form 8453-EO may be used for this authorization. Form 8453-EO is the only attachment/binary file that will be accepted. An extension will be rejected if it is not received by the IRS due date of the applicable return. (Note: For purposes of determining timeliness of the extension, the received date is the electronic postmark, if present, or the IRS received date in the GTX Key. To avoid rejecting extensions from filers or transmitters in a different time zone from the IRS' system, the time zone differences are taken into consideration.)

An accepted acknowledgement of the electronic Form 8868 serves as IRS approval of the extension.

## Tax Year 2006 Due Dates For Forms 990, 990EZ, 990PF, 990T, 1041A, 4720, 5227

When the 15<sup>th</sup> of the month falls on a weekend or holiday, IRS considers the return timely filed if postmarked by the next business day. (Due Dates are always on the 15<sup>th</sup> of the month.)

<b>Tax Period Beginning &amp; Ending Dates</b>	<b>Tax Period</b>	<b>Forms 990, 990-EZ, 990- PF, 990-T (trust other than above), 4720 &amp; 990-T (corporation)  Timely Filed Due Date</b>	<b>Form 990-T (sec. 401(a) or 408(a) trust)  Timely Filed Due Date</b>	<b>Forms 990, 990-EZ, 990- PF, 990-T (trust other than above) &amp; 4720  3 Month Extension Due Date</b>	<b>Form 990-T (corporation)  6 Month Extension Due Date</b>	<b>Form 990-T (sec. 401(a) or 408(a) trust)  3 Month Extension Due Date</b>	<b>Tax Year of Return</b>
01/01/06—12/31/06	200612	05/15/07	04/17/07	08/15/07	11/15/07	07/15/07	2006
02/01/06—01/31/07	200701	06/15/07	05/15/07	09/15/07	12/15/07	08/15/07	2006
03/01/06—02/28/07	200702	07/16/07	06/15/07	10/15/07	01/15/08	09/15/07	2006
04/01/06—03/31/07	200703	08/15/07	07/16/07	11/15/07	02/15/08	10/15/07	2006
05/01/06—04/30/07	200704	09/17/07	08/15/07	12/15/07	03/17/08	11/15/07	2006
06/01/06—05/31/07	200705	10/15/07	09/17/07	01/15/08	04/15/08	12/15/07	2006
07/01/06—06/30/07	200706	11/15/07	10/15/07	02/15/08	05/15/08	01/15/08	2006
08/01/06—07/31/07	200707	12/17/07	11/15/07	03/15/08	06/16/08	02/15/08	2006
09/01/06—08/31/07	200708	01/15/08	12/17/07	04/15/08	07/15/08	03/17/08	2006
10/01/06—09/30/07	200709	02/15/08	01/15/08	05/15/08	08/15/08	04/15/08	2006
12/01/06—12/30/07	200710	03/17/08	02/15/08	06/15/08	09/15/08	05/15/08	2006
12/01/06—11/30/07	200711	04/15/08	03/17/08	07/15/08	10/15/08	06/16/08	2006

Note: Forms 1041-A and 5227 are calendar year returns and are due on April 16. The extended due date will be July 16.

## Tax Year 2006 - Accepted Forms and Schedules for Exempt Organizations

The following chart identifies the forms and schedules accepted for Exempt Organizations and the maximum number that may be submitted with each return.

<b>Form</b>	<b>990</b>	<b>990-EZ</b>	<b>990-PF</b>	<b>1120-POL</b>	<b>8868</b>
Form 990/990-EZ, Schedule A	1	1	0	0	0
Form 990/990-EZ/990-PF, Schedule B	1	1	1	0	0
Form 1040, Schedule F	Unbounded	Unbounded	Unbounded	0	0
Form 1120, Schedule D	0	0	0	1	0
Form 926	1,000	1,000	Unbounded	0	0
Form 970	1	1	0	0	0
Form 1118	0	0	0	Unbounded	0
Form 1118, Schedule I	0	0	0	Unbounded	0
Form 1118, Schedule J	0	0	0	1	0
Form 2220	0	0	1	0	0
Form 2439	Unbounded	Unbounded	Unbounded	Unbounded	0
Form 3115	1	1	0	0	0
Form 3468	Unbounded	Unbounded	Unbounded	1	0
Form 3800	0	0	0	1	0
Form 4136	0	0	0	1	0
Form 4255	Unbounded	Unbounded	Unbounded	0	0
Form 4466	0	0	1	0	0
Form 4562	10,000	10,000	Unbounded	Unbounded	0
Form 4797	Unbounded	Unbounded	Unbounded	1	0
Form 5471	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule J	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule M	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule O	Unbounded	Unbounded	Unbounded	0	0
Form 5884	Unbounded	Unbounded	Unbounded	0	0
Form 5884A	Unbounded	Unbounded	Unbounded	0	0
Form 6478	Unbounded	Unbounded	Unbounded	1	0
Form 6765	Unbounded	Unbounded	Unbounded	1	0
Form 8271	1	1	Unbounded	0	0
Form 8275	1	1	Unbounded	0	0
Form 8275-R	1	1	Unbounded	0	0



Form 8586	Unbounded	Unbounded	Unbounded	1	0
Form 8609, Schedule A	Unbounded	Unbounded	Unbounded	Unbounded	0
Form 8697	Unbounded	Unbounded	Unbounded	0	0
Form 8621	Unbounded	Unbounded	Unbounded	0	0
Form 8820	Unbounded	Unbounded	Unbounded	1	0
Form 8826	Unbounded	Unbounded	Unbounded	1	0
Form 8824	Unbounded	Unbounded	Unbounded	0	0
Form 8825	Unbounded	Unbounded	Unbounded	0	0
Form 8830	Unbounded	Unbounded	Unbounded	1	0
Form 8833	Unbounded	Unbounded	Unbounded	0	0
Form 8834	Unbounded	Unbounded	Unbounded	1	0
Form 8835	Unbounded	Unbounded	Unbounded	1	0
Form 8844	Unbounded	Unbounded	Unbounded	0	0
Form 8845	Unbounded	Unbounded	Unbounded	0	0
Form 8846	Unbounded	Unbounded	Unbounded	1	0
Form 8847	Unbounded	Unbounded	Unbounded	1	0
Form 8858	Unbounded	Unbounded	Unbounded	0	0
Form 8858 Schedule M	Unbounded	Unbounded	Unbounded	0	0
Form 8860	Unbounded	Unbounded	Unbounded	0	0
Form 8861	Unbounded	Unbounded	Unbounded	0	0
Form 8864	Unbounded	Unbounded	Unbounded	0	0
Form 8865	Unbounded	Unbounded	Unbounded	0	0
Form 8865, Schedule K-1	Unbounded	Unbounded	Unbounded	0	0
Form 8865, Schedule O	Unbounded	Unbounded	Unbounded	0	0
Form 8865, Schedule P	Unbounded	Unbounded	Unbounded	0	0
Form 8874	Unbounded	Unbounded	Unbounded	1	0
Form 8881	Unbounded	Unbounded	Unbounded	0	0
Form 8882	Unbounded	Unbounded	Unbounded	0	0
Form 8883	Unbounded	Unbounded	Unbounded	0	0
Form 8884	Unbounded	Unbounded	Unbounded	0	0
Form 8886	Unbounded	Unbounded	Unbounded	0	0
Form 8896	Unbounded	Unbounded	Unbounded	0	0
Form 8900	Unbounded	Unbounded	Unbounded	Unbounded	0
Form 8903	0	0	0	1	0
Form 8906	Unbounded	Unbounded	Unbounded	0	0
Form 8907	Unbounded	Unbounded	Unbounded	0	0
Form 8908	Unbounded	Unbounded	Unbounded	0	0
Form 8910	Unbounded	Unbounded	Unbounded	0	0
Form 8911	Unbounded	Unbounded	Unbounded	0	0
Form 8912	Unbounded	Unbounded	Unbounded	0	0
Form 8913	0	0	0	1	0
Form T	100	100	Unbounded	0	0

**Part XI**

**MeF Section**

**For Form 7004**

## **Form 7004 Significant Changes**

Form 1120-C extension type has been added to the Form 7004 for tax year 2006. See Form 7004 Instructions, What's New, for information regarding filing an extension for Form 990-C, Form 1120 (subchapter T cooperatives), and Form 1120-C.

The December 2006 revision of Form 7004 replaces the following extension forms:

- Form 2758, Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns
- Form 7004, Application for Automatic 6-Month Extension of Time To File Certain Business Income Tax, Information, and Other Returns
- Form 8736, Application for Automatic Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts
- Form 8800, Application for Additional Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts

## **Form 7004 Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns**

In tax year 2005, IRS granted an automated 6-month extension for the following returns: Form 990-C, 1041, 1041-, 1041-QFT, 1042, 1065, 1065-B, 1066, 1120, 1120-A, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-S, 1120 (subchapter T cooperative), 1120-SF, 3520-A, 8804, 706-GS(T). Extension type for Form 1120-C has been added to the Form 7004 for tax year 2006. See Form 7004 Instructions, What's New, for information regarding filing for an extension for Form 990-C, Form 1120 (subchapter T cooperatives), and Form 1120-C.

For these returns, the requirements for a signature and an explanation of the need for an extension of time to file has also been removed. No notification will be sent that an extension has been approved. Notification will only be sent if the request for an extension is not allowed.

Only one extension form will need to be filed on or before the due date of the appropriate form. A separate Form 7004 will need to be filed for each return. The extension will apply only to the specific return identified on the Form 7004. See the form instructions for specific information about consolidated group returns.

With the exception of the forms listed below in the Note, an extension request may be filed electronically for most returns on the Modernized e-File system.

All the returns shown on Form 7004 are eligible for an automatic 6-month extension of time to file from the due date of the return. See the Form 7004 instructions for exceptions pertaining to foreign corporations with no office or place of business in the United States and for foreign and certain domestic corporations and for certain partnerships.

Generally, Form 7004 must be filed on or before the due date of the applicable tax return. The due dates of the returns can be found in the instructions for the applicable return; as well as the Due Date Chart for Form 7004 as referenced in this Publication.

The Form 7004 does not extend the time for payment of tax. Refer to the Form 7004 Instructions for additional information on payment of tax and balance due.

***Note: Form 7004 cannot be filed electronically for the following: Forms 8612, 8613, 8725, 8831, 8876, or 706-GS (D), instead a paper extension must be mailed to the IRS.***

## Tax Year 2006 Extension Due Dates For Specific Form Types

### Form 7004 - Tax Period 200612 only - Form 706-GS (T)

Form	Extension Due Date	Extended Return Due Date
706-GS(T)	04/17/07	10/15/07

Note: Form 706GS (T) return is due April 15<sup>th</sup> of the year following the calendar year in which the termination occurred.

### Form 7004 - Tax Period 200612 only – Form 1042

Form	Extension Due Date	Extended Return Due Date
1042	03/15/07	09/15/07

Note: Form 1042 return is due on or before March 15<sup>th</sup> of each year

### Form 7004 Due Dates – Form 1120 series (not 1120-C), and Form 3520-A

Tax Period	Extension Due Date	Extension Due Date for Filing Under Reg Sec 1.6081-5	Extended Return Due Date
200612	03/15/07	06/15/07	09/17/07
200701	04/17/07	07/16/07	10/15/07
200702	05/15/07	08/15/07	11/15/07
200703	06/15/07	09/17/07	12/17/07
200704	07/16/07	10/15/07	01/15/08
200705	08/15/07	11/15/07	02/15/08
200706	09/17/07	12/17/07	03/17/08
200707	10/15/07	01/15/08	04/15/08
200708	11/15/07	02/15/08	05/15/08
200709	12/17/07	03/17/08	06/16/08
200710	01/15/08	04/15/08	07/15/08
200711	02/15/08	05/15/08	08/15/08

**Form 7004 Due Dates - Form 990C, Form 1120 (subchapter T cooperative), and Form 1120-C**

<b>Tax Period</b>	<b>Extension Due Date (15<sup>th</sup> day of the 9<sup>th</sup> month following the end of the tax period)</b>	<b>Extended Return Due Date</b>
200612	09/17/07	03/17/08
200701	10/15/07	04/15/08
200702	11/15/07	05/15/08
200703	12/17/07	06/16/08
200704	01/15/08	07/15/08
200705	02/15/08	08/15/08
200706	03/17/08	09/15/08
200707	04/15/08	10/15/08
200708	05/15/08	11/17/08
200709	06/16/08	12/15/08
200710	07/15/08	01/15/09
200711	08/15/08	02/17/09

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**Form 7004 Due Dates - Forms 1041 (estate & trust), 1041-QFT, 1041-N, 1065, 1065-B, & 1066**

<b>Form</b>	<b>Extension Due Date</b>	<b>Extended Return Due Date</b>
200612	04/17/07	10/15/07
200701	05/15/07	11/15/07
200702	06/15/07	12/17/07
200703	07/16/07	01/15/08
200704	08/15/07	02/15/08
200705	09/17/07	03/17/08
200706	10/15/07	04/15/08
200707	11/15/07	05/15/08
200708	12/17/07	06/16/08
200709	01/15/08	07/15/08
200710	02/15/08	08/15/08
200711	03/17/08	09/15/08

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**Part XII**  
***e-file* Information for Large Taxpayers**  
**(Corporations, Partnerships and**  
**Tax Exempt Organizations)**

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Corporations, partnerships and tax exempt organizations who are *e-filing* their own return (whether required to by Treasury regulation or who wish to *e-file* voluntarily) need to closely follow the instructions below. Although you are not considered an Electronic Return Originator, you will need to follow certain procedures that EROs, Transmitters, etc. follow to *e-file* your return. The steps for Large Taxpayers are:

1. Prepare your return using IRS-approved software that has all the forms and schedules you need to file
2. Check your return to make sure it will be accepted by IRS
3. Transmit your return to IRS

### **“Large Taxpayer” Provider Option**

It is important to understand the differences in the *e-file* Application process for required/voluntary corporations versus those who want to *e-file* in a profit mode. First, whether you are a corporation that is required to *e-file* or one that wants to *e-file* voluntarily, you will be selecting a Provider Option of “Large Taxpayer”. When you do this, you will notice that the Application automatically defaults your organization to a “not for profit” status. That does not mean your corporation is not for profit; it only means you are *e-filing* with IRS in a “not for profit” mode. Corporations or individuals who apply to the *e-file* Program who are responsible for transmitting thousands of returns to IRS are *e-filing* “for profit.” As a “not for profit” *e-filer*, you

(1) do not have to undergo suitability checks required of firms *e-filing* for profit (i.e., suitability checks are not performed on the Responsible Officials or Delegated Users of the corporation) and

(2) will be assigned both an Electronic Filing Identification Number (EFIN) and an Electronic Transmitter Identification Number (ETIN) on the completion of your *e-file* Application. As mentioned previously, if you elect Option 3, you will need your own EFIN and for Option 4, your own EFIN and ETIN.

### **Preparing Your Return**

Most corporations have been using software to prepare their return for years. Whether you prepare your own return or have a third-party tax professional prepare it, you need to ensure that the software you are purchasing has all the forms and schedules that you need to file.

Tax software developers must be Authorized IRS *e-file* Providers – companies or individuals who have registered with e-Services and have applied and been accepted into the *e-file* program as software developers. They undergo a suitability check and must test all the software products they are offering. Many forms change from year to year, so each year software developers must test their software products with IRS’ Acceptance Testing System (ATS). Please note that passing ATS means that the



software has met IRS requirements for electronic business returns. It does not mean that a software package includes every possible schedule or attachment or that it will meet the needs of all filers. You should choose your software based on your own corporate, tax exempt or partnership return needs. Those software developers who have passed ATS for Tax Year 2006 can be found on [irs.gov](http://irs.gov) at the following sites:

Form	List of Authorized IRS e-file Providers
1120/1120-S	<a href="http://www.irs.gov/efile/lists/0,,id=119096,00.html">http://www.irs.gov/efile/lists/0,,id=119096,00.html</a>
1065/1065-B	<a href="http://www.irs.gov/efile/lists/0,,id=100940,00.html">http://www.irs.gov/efile/lists/0,,id=100940,00.html</a>
990, 990-EZ, 990-PF & 1120-POL	<a href="http://www.irs.gov/efile/lists/0,,id=119598,00.html">http://www.irs.gov/efile/lists/0,,id=119598,00.html</a>

With the requirement to *e-file*, the challenge will be to integrate all of the supporting data, transactional data, elections, disclosure statements and other items with your return. The following section discusses how to handle such things as dependencies, foreign addresses and other items that may concern you.

### Integrating Data/Elections into Your Return

As stated previously, with the requirement to *e-file*, the challenge will be to integrate all of the supporting data, transactional data, elections, disclosure statements and other items you normally compile to send with your return. These documents can be prepared in a variety of software packages and, with paper filing, you would just attach the document to your return. This Section discusses how to handle these attachments in your electronic return. Complete instructions for all forms and potential attachments are contained in Publication 4163 (Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120-S) and on [irs.gov](http://irs.gov) at <http://www.irs.gov>.

Remember that you need to select a tax preparation software that meets all your corporation's return needs. IRS requires all tax preparation software from Software Developers used for preparing electronic returns to pass the requirements for MeF Assurance Testing (ATS) as briefly explained below:

1. IRS issues publications that have a series of test tax returns and instructions (see the section "Process to Transmit Your Own Return").
2. Software vendors notify IRS that they plan to test and provide a list of forms they plan to include in their tax preparation software.

*Note: IRS does not require software vendors to support all forms! They are allowed to develop their tax preparation software based on the needs of their clients. The test returns issued by IRS also do not include all forms or schedules that can be part of an actual return! Please check with your software vendor on the availability of the forms/schedules you need to e-file your return!*

3. Software vendors use the test tax returns to create test returns in the specified XML format.
4. The software vendor transmits the XML formatted test tax returns to IRS.

5. An IRS tax examiner checks every data entry field on the return.
  - a. These checks ensure tax calculations on the test return matches the answers provided by IRS on the test returns.
  - b. These checks also ensure the software correctly formats the test tax return data in XML format and the data can be successfully transmitted to, received and the tax return viewed by IRS.
6. When IRS determines the software correctly performs all required functions, that software is approved for electronic filing.
7. After approval from IRS is received, software vendors are allowed to market their tax preparation software to corporations and/or professionals as “approved for electronic filing”.

When taxpayers prepare paper consolidated corporate income tax returns, spreadsheets are commonly used to report the required data for each subsidiary. These spreadsheets are commonly used to report subsidiary data on Form 1120, other attached IRS forms such as Form 4562, and for supporting data (other income statement). These spreadsheets are attached to the consolidated return and mailed to IRS.

MeF requires tax preparation software approved for electronic filing to use IRS forms for reporting data for each subsidiary return. In addition to the parent return, tax preparation software approved for electronic filing should allow taxpayers to create a separate “stacked return” for each subsidiary. Tax preparation software should allow taxpayers to report Eliminations and Adjustments as a separate “stacked return”. Tax preparation software may also allow taxpayers to use spreadsheets for the internal review of the return, but IRS requires all subsidiary data to be formatted, transmitted and viewed by IRS as “stacked returns”.

Taxpayers use tax preparation software to prepare most of their paper corporate income tax return but may use other formats (Word, Excel, etc) to prepare supporting data. The documents containing supporting data are then attached to the portion of the return prepared by tax preparation software and mailed to IRS.

MeF requires supporting data to be included in tax preparation software or attached as scanned PDF files. IRS reviewed all of the forms (and instructions) that may be attached to Form 1120 and/or 1120-S and identified every instance where taxpayers are required to attach supporting data. IRS provided structured formats to software developers or provided instructions to enter supporting data as PDF files (in instances where IRS has not defined a format). Software developers are required to use these formats for developing tax preparation software approved by IRS for electronic filing. It is the responsibility of software vendors to provide appropriate instructions for taxpayers to enter supporting data to meet the IRS guidelines. Most software vendors will allow taxpayers to import/export data from other sources. Taxpayers are encouraged to discuss available options with their software vendor early to determine how to prepare supporting data.

## Check Your Return

Checking your *e-file* return involves running diagnostics that are built into the software. In most cases, this just involves following the instructions provided in the software you purchased. IRS provides all the business rules and XML schema requirements for each form and schedule to the software developers to build into their software. For example, a business rule for the Form 1120 is:

If Form 1120, Checkbox A2 “Personal Holding Company” is checked, then Schedule PH (Form 1120) must be attached.

When the return is transmitted to IRS, each of the business rules and XML schema requirements are checked. If there are no errors, the return is accepted. If the return fails any of the business rules or schema requirements, the transmitter receives an acknowledgement with the error description. If you are using a third-party Transmitter, they will call you if they need your input to correct the error.

## Transmitting Your Return

The IRS requires each electronic return to have both an Electronic Filing Identification Number (EFIN) and an Electronic Transmitter Identification Number (ETIN). The EFIN is IRS’ authorization for an organization/entity to *e-file*. The ETIN is IRS’ authorization for an organization/entity to transmit returns directly to IRS.

You can either use a third-party tax professional or you can transmit your return to the IRS yourself. The following describes each of these options and how the EFIN and ETIN are provided for each option:

### **Use a third-party tax professional**

There are basically three options if you choose to use a third-party tax professional to transmit your return:

1. Using an Online Provider (has an EFIN and ETIN)
2. Using an Electronic Return Originator(ERO)/Transmitter (has an EFIN and ETIN)
3. Using a Transmitter (has an ETIN; you must provide the EFIN)

### **Transmit your return yourself (you need your own EFIN and ETIN)**

The next section provides the steps involved for each of these transmission methods.

### Using a Third-Party Tax Professional

For any third-party tax professional you choose, ensure that they are Authorized IRS *e-file* Providers. These are companies or individuals who have registered with e-Services and have applied and been accepted into the *e-file* program. They are considered “for profit” entities and must have passed suitability and been accepted by IRS to *e-file* individual or business income tax returns. In Section 3, we provided the links to Authorized IRS *e-file* Providers who have passed testing. In their description of the services they provide, they should have indicated whether they are Online Providers, ERO/Transmitters or only Transmitters. You need to check with the vendor to ensure they offer the type of transmission services you want.

**Online Providers** are Authorized IRS *e-file* Providers who have created software and tested it with IRS. They have both an EFIN and an ETIN. You purchase their software (online, from a distributor or direct from the Online Provider) and complete your return. You then contact the Online Provider when you are ready to *e-file* your return. The Online Provider checks the return using their software diagnostics. Once the return has passed all diagnostics, the Online Provider inserts their EFIN and ETIN in the return’s transmission header (information that IRS needs) and transmits it directly to IRS.

**Electronic Return Originators (ERO) and Transmitters** are also Authorized IRS *e-file* Providers who check your return to ensure it will pass the software diagnostics and insert their EFIN and ETIN in the return’s transmission header. You purchase the appropriate business tax software, complete your return and provide it to the ERO/Transmitter. They check your return to ensure it is in the correct format, etc. and then transmit your return directly to IRS. Not all EROs are Transmitters, so you need to ensure that your selected company is both an ERO and a Transmitter.

A **Transmitter** is also an Authorized IRS *e-file* Provider who can transmit your return directly to IRS. You may want to check with your selected software vendor, as most have elected to become Transmitters. They have their own ETIN, but you will need to provide your own EFIN if you select this option. You purchase the appropriate business tax software, register with e-Services and create your corporation’s *e-file* Application to obtain your own EFIN. You will provide your completed return and your EFIN to your selected Transmitter. Your Transmitter will use their own ETIN to transmit your return to IRS. Instructions on registering with e-Services and creating your corporation’s *e-file* Application are shown in Section 5 (Registration and *e-file* Application)

### Transmitting your own return(s)

You will need your own EFIN and ETIN if you select this option. You purchase the appropriate business tax software, register with e-Services and create your corporation’s *e-file* Application to obtain your own EFIN and ETIN. You will need to designate someone in your corporation to be your Internet Transmitter on your *e-file* Application. You will complete your return and provide it to your corporation’s designated Internet Transmitter. Before transmitting your official return, they will perform a communications test with IRS to ensure connectivity between your system

and that of IRS. Once you have successfully passed this connectivity test, your Internet Transmitter will insert your EFIN and ETIN in the transmission header and transmit your return directly to IRS. Again, instructions on registering with e-Services and creating your corporation's *e-file* Application are shown in Section 5 (Registration and *e-file* Application). Section 6 (What's the process to transmit my own return?) has detailed information on performing your communications test and a link to IRS Publications 4162 and 4164 that provide instructions on transmitting your own return.

The following chart provides a quick overview of the transmission options discussed above and whether you will need an EFIN or ETIN to *e-file*:

<b>Transmission Option</b>	<b>Large Taxpayer Needs Their Own EFIN?</b>	<b>Large Taxpayer Needs Their Own ETIN?</b>
Online Provider	NO	NO
Electronic Return Originator (ERO)/Transmitter	NO	NO
Transmitter	YES	NO
Large Taxpayer Transmits Return	YES	YES

### **Transmission Channels**

As you designate the types of forms you will transmit (1120/1120-S, 1065-1065-B, 990, etc.), you will need to select the transmission channel you will use. There are currently three transmission channels, but

It is important to become familiar with the rules and requirements for participation in IRS *e-file* by reading the applicable IRS *e-file* documents. Publications and other information about IRS *e-file* and related topics, including state filing information, can be found on the IRS web site at [www.irs.gov](http://www.irs.gov) and are also included in a later section of this document. If you are experiencing problems as you create your *e-file* Application, you can also call the IRS' e-Help Desk toll-free at 1-866-255-0654 for assistance. Make sure you let them know that you are a corporation who is creating an *e-file* Application with the "Large Taxpayer" Provider Option. Publication 3112 (*Application and Participation in IRS e-file*) describes the *e-file* Application process, but keep in mind that as a Provider Option of "Large Taxpayer", you are not subject to the information on the suitability checks.

Just as a reminder, when you are in e-Services, you are in a secure environment. Do not use your browser "back" or "forward" arrows! Use the navigation buttons at the bottom of every screen to navigate!

## Process to Transmit Your Returns

As referenced earlier, you will need to follow instructions in this section if you have decided to transmit your own return to IRS. The process includes:

1. Selecting your transmission channel
2. Ensuring your ETIN is in “Test” status
3. Performing a communications test with the IRS
4. Having your ETIN changed to “Production” status
5. Transmitting your return to the IRS

You have already registered, created your *e-file* Application and been assigned an EFIN and ETIN. Now you need to determine which **transmission channel** you will be using to transmit your return to the IRS:

1. Internet Filing Application (IFA)
2. Application-to-Application (A2A)

**IFA** is a direct, secure internet connection that requires a person to initiate the transmission session. IRS developed IFA specifically for large returns of over 500 pages, which applies to most Large Taxpayer returns. IFA provides a browser-based interface that allows an individual the ability to easily upload a return and transmit it securely over the internet. A test of IFA by IRS allowed a 50,000 page return to be transmitted to IRS in approximately 15 minutes! The speed at which your return goes over the Internet is, of course, dependent on the speed that is provided through your corporation’s Internet Service Provider (ISP) (e.g., dial-up will be slower than a direct service link). For Tax Year 2006 (process year 2007), IFA supports Federal/State filing.

**A2A** is a “system-to-system” connection that requires a web services connection to have been established. IRS developed A2A as an option for transmitters sending large volumes of transmissions and want to develop a “lights out” operation (i.e., you don’t need a person to be there to do the actual transmission). To use A2A, you must complete a manual enrollment of your system. You will also need to enable Web Services. A2A was the only transmission option that supported Federal/State filing for Tax Year 2005 (processing year 2006) but as shown above, for Tax Year 2006, both IFA and A2A support this option. There is also the requirement to perform the communications test with this transmission channel.

As identified in the *e-file* Application procedures in Section 5, you must designate one (or more) of your Responsible Officials/Delegated Users as your **Internet Transmitter** (it is always a good idea to have a back-up person designated).

Prior to transmitting your official return to the IRS, your Internet Transmitter will need to perform a **communications test** (a “handshake” with the IRS) to ensure that you can communicate with the IRS when you are ready to transmit your return. Most software packages (IRS accepted *e-file* software) have communication tests built in so that completing this communications test is relatively easy. Follow the directions in the software or documentation package. If you have problems, you should contact the

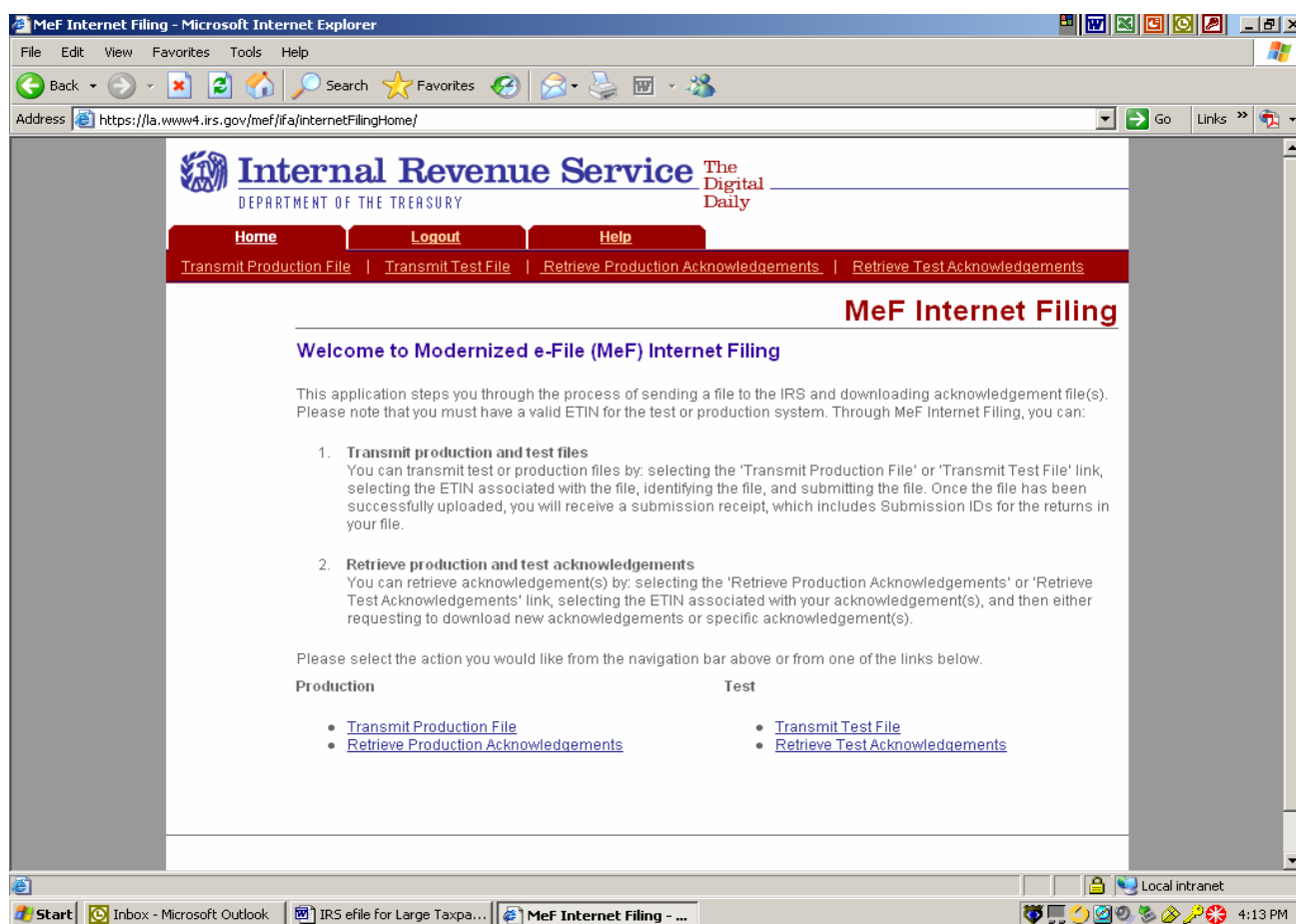
software developer who sold you the software or contact the technical support operation that comes with the software package. You will use a test EIN and your assigned EFIN and ETIN along with the test returns provided in your software. Prior to conducting the test, call the IRS' e-Help Desk (1-866-255-0654). They will monitor your communication and, when you pass, change your ETIN from "test" to "production" status. Refer to Publication 4162 (Modernized e-File Test Package for Forms 1120/1120S), for complete instructions on performing a communications test.

The ETIN provided on your *e-file* Application is tied to the forms that you have indicated you are going to transmit. If you access your *e-file* Application, you can ensure that your ETIN is in a "Test Status" (click on the "ETIN Status" link in your *e-file* Application menu list. The "Status" column on the ETIN table should indicate "Test Status". . If it is in the "Production Status" mode, the first test return you transmit to IRS will become your official return! st. To ensure that it is, access your *e-file* Application and If it says "Production", you cannot change this yourself – you will need to call the IRS' e-Help Desk at 1-866-255-0654 and have them change your ETIN status to "Test". The test status of each form transmitted to the IRS can be viewed by accessing the firm's IRS *e-file* Application and clicking on the "FORMS" link. The form/format previously selected on your IRS *e-file* Application will be displayed in a table along with the status. The status is updated from "test" to "production" when required communication testing is completed. For more information regarding communication testing, refer to the test publications:

- Publication 4162 (Modernized e-File Test Package for Forms 1120/1120-S)
- Publication 4505 (Modernized e-File Test Package for Forms 1065/1065-B)
- Publication 4205 (Modernized e-File Test Package for Exempt Organization Filings)

The Delegated User will access IFA through the e-Services MeF login screen ([MeF Internet Filing](#)) and transmit your return directly to IRS. They will also need to come back in to pick up the acknowledgement after IRS provides it.

The following is the screen your Internet Transmitter will see when they log in to conduct the communications test, as well as when your return is ready to be transmitted "in production" (official submission of your return to the IRS):



When an IFA transmission is complete, a GTX key is generated immediately indicating the transmission to IRS was successful. **It is very important to print or capture the screen shot that contains your GTX key.** The next step is for MeF to validate the transmission file and the electronic returns and generate an Acknowledgement File which is the official notification that the electronic return was Accepted (no errors) or Rejected (errors identified). If the electronic return is rejected the Acknowledgment File will contain an Error Code Explanation(s) that can be used to identify and correct errors. IRS makes the Acknowledgment File available for the Transmitter to “pick up” as soon as MeF processing is completed. (Remember, if you use a third party to transmit your return to IRS, the third party transmitter is responsible for retrieving the Acknowledgment File from IRS and making the file available to the Large Taxpayer.)

MeF requires tax preparation software to create a “Hash” or “**Check Sum**” which counts each byte of electronic tax return data and includes this total in the transmission file sent to IRS. When IRS receives the transmission file, one of the first steps of processing the electronic return is to count the bytes received. The Acknowledgment File will contain the incoming hash (Embedded CRC32) and the IRS computed hash (Computed CRC32) along with the Taxable Income amount and the Total Tax amount.

Just as with IFA, when an A2A transmission is complete, a receipt is immediately generated indicating the transmission to IRS was successful. The next step is for MeF to validate the transmission file and the electronic returns and generate an Acknowledgment File which is the official notification that the electronic return was



Accepted (no errors) or Rejected (errors identified). If the electronic return is rejected the Acknowledgment File will contain an Error Code Explanation(s) that can be used to identify and correct errors. IRS makes the Acknowledgment File available for the Transmitter to “pick up” as soon as MeF processing is completed.

## **Exhibits**

## EXHIBIT 1

### Business Name Controls

The following Business Name Control rules and examples are provided to assist you in the preparation of the corporation tax return.

If after reading this section you still cannot determine your business name control, you may contact the e-Help Desk at 1-866-255-0654.

#### Business Name Control General Information:

- The Name Control consists of up to four alpha and/or numeric characters; hyphen and ampersand are allowable characters.
- The Name Control should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the corporation name.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.
- Note: Do not include "dba" as part of the Name Control. The acronym stands for "doing business as".

#### Business Name Control Valid Characters:

- Numeric (0- 9)
- Alpha (A-Z)
- Hyphen (-),
- Ampersand (&)

#### Business Name Control Special Rule:

- If an invalid character is used in the name line, drop the special character from the taxpayer's name. Example: 4U.com. The Name Control should be "4UCO".

#### Examples:

Name Control Underlined	Name Control	Rule
<u>Sumac</u> Field Plow Inc. <u>11TH</u> Street Inc. <u>P &amp; P</u> Company <u>Y-Z</u> Drive Co <u>ZZZ</u> Club <u>Palm</u> Catalpa Ltd. <u>Fir</u> Homeowners Assn.	SUMA 11 <sup>TH</sup> P&PC Y-ZD ZZZC PALM FIRH	Derive the Name Control from the first four significant characters of the corporation name.
The <u>Willow</u> Co. The <u>Hawthorn</u>	WILL THEH	When determining a corporation name control,

		omit “The” when it is followed by more than one word. Include the word “The” when it is followed by only one word.
<u>John</u> Hackberry PA <u>Sam</u> Sycamore SC <u>Carl</u> Eucalyptus M.D.P.A.	John SAMS CARL	If a business name contains any of the following abbreviations, treat as the business name of a corporation: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The <u>Joseph</u> Holly Fund The <u>Joseph</u> Holly Foundation <u>Kathryn</u> Fir Memorial Fdn.	JOSE JOSE KATH	Apply Name Control rules when the organization name contains “Fund”, “Foundation” or “Fdn”.
<u>City</u> of Fort Hickory Board <u>Walnut</u> County Employees Association <u>Rho</u> Alpha Chapter Alpha Tau Fraternity <u>House</u> Assn. of Beta XI Chapter of Omicron Delta Kappa	CITY WALN  RHOA  HOUS	Apply the Name Control rules to chapter names of national fraternal organizations.

## EXHIBIT 2

### Forms and Attachment Listing

Click on this link to access Forms/Statements allowed as attachments to Form 1120/1120-S.

<http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html/>

### EXHIBIT 3

#### Foreign Country Codes

This table provides acceptable foreign country codes. If a foreign country is not listed use "XX".

Country Code	Foreign Country
AA	Aruba
AC	Antigua & Barbuda
AE	United Arab Emirates
AF	Afghanistan
AG	Algeria
AJ	Azerbaijan
AL	Albania
AM	Armenia
AN	Andorra
AO	Angola
AR	Argentina
AS	Australia
AT	Ashmore & Cartier Is
AU	Austria
AV	Anguilla
AX	Akrotiri Base Area
AY	Antarctica
BA	Bahrain
BB	Barbados
BC	Botswana
BD	Bermuda
BE	Belgium
BF	The Bahamas
BG	Bangladesh
BH	Belize
BK	Bosnia-Herzegovina
BL	Bolivia
BM	Burma
BN	Benin
BO	Belarus
BP	Solomon Islands
BQ	Navassa Island
BR	Brazil
BS	Bassas da India
BT	Bhutan
BU	Bulgaria
BV	Bouvet Island
BX	Brunei
BY	Burundi

<b>Country Code</b>	<b>Foreign Country</b>
CA	Canada
CB	Cambodia
CD	Chad
CE	Sri Lanka
CF	Republic of Congo
CG	Dem Rep of Congo (Kinshasa)
CH	China
CI	Chile
CJ	Cayman Islands
CK	Cocos Island
CM	Cameroon
CN	Comoros
CO	Columbia
CR	Coral Sea Islands Territory
CS	Costa Rica
CT	Central African Republic
CU	Cuba
CV	Cape Verde
CW	Cook Islands
CY	Cyprus
DA	Denmark
DJ	Djibouti
DO	Dominica
DQ	Jarvis Island
DR	Dominican Republic
DX	Dhekelia Base Area
EC	Ecuador
EG	Egypt
EI	Ireland
EK	Equatorial Guinea
EN	Estonia
ER	Eritrea
ES	El Salvador
ET	Ethiopia
EU	Europa Island
EZ	Czech Republic
FG	French Guiana
FI	Finland
FJ	Fiji
FK	Falkland Islands
FO	Faroe Islands
FP	French Polynesia
FQ	Baker Island
FR	France
FS	Antarctic Lands

<b>Country Code</b>	<b>Foreign Country</b>
FS	Fr Southern & Antarctic Lands
GA	The Gambia
GB	Gabon
GG	Georgia
GH	Ghana
GI	Gibraltar
GJ	Grenada
GK	Guernsey
GL	Greenland
GM	Germany
GO	Glorioso Islands
GP	Guadeloupe
GR	Greece
GT	Guatemala
GV	Guinea
GY	Guyana
GZ	Gaza Strip
HA	Haiti
HK	Hong Kong
HM	Heard Island & McDonald Island
HO	Honduras
HQ	Howland Island
HR	Croatia
HU	Hungary
IC	Iceland
ID	Indonesia
IM	Isle of Man
IN	India
IO	British Indian Ocean Territory
IP	Clipperton Islands
IR	Iran
IS	Israel
IT	Italy
IV	Cote d'Ivoire
IZ	Iraq
JA	Japan
JE	Jersey
JM	Jamaica
JN	Jan Mayen
JO	Jordan
JQ	Johnston Atoll
JU	Juan de Nova Island
KE	Kenya
KG	Kyrgyzstan
KN	Dem People's Rep of Korea



<b>Country Code</b>	<b>Foreign Country</b>
KQ	Kingman Reef
KR	Kiribati
KS	Republic of Korea
KS	South Korea
KT	Christmas Island
KU	Kuwait
KZ	Kazakhstan
LA	Laos
LE	Lebanon
LG	Latvia
LH	Lithuania
LI	Liberia
LO	Slovakia
LQ	Palmyra Atoll
LS	Liechtenstein
LT	Lesotho
LU	Luxembourg
LY	Libya
MA	Madagascar
MB	Martinique
MC	Macau
MD	Moldova
MF	Mayotte
MG	Mongolia
MH	Montserrat
MI	Malawi
<b>MJ</b>	<b>Montenegro</b>
MK	Macedonia
ML	Mali
MN	Monaco
MO	Morocco
MP	Mauritius
MQ	Midway Islands
MR	Mauritania
MT	Malta
MU	Oman
MV	Maldives
MX	Mexico
MY	Malaysia
MZ	Mozambique
NC	New Caledonia
NE	Niue
NF	Norfolk Island
NG	Niger
NH	Vanuatu

<b>Country Code</b>	<b>Foreign Country</b>
NI	Nigeria
NL	The Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NS	Suriname
NT	Netherlands Antilles
NU	Nicaragua
NZ	New Zealand
PA	Paraguay
PC	Pitcairn Islands
PE	Peru
PF	Paracel Islands
PG	Spratly Islands
PK	Pakistan
PL	Poland
PM	Panama
PO	Portugal
PP	Papua New Guinea
PU	Guinea-Bissau
QA	Qatar
<b>RB</b>	<b>Serbia</b>
RE	Reunion
RO	Romania
RP	Philippines
RS	Russia
RW	Rwanda
SA	Saudi Arabia
SB	St Pierre & Miquelon
SC	Nevis
SC	St Kitts & Nevis
SE	Seychelles
SF	South Africa
SG	Senegal
SH	St Helena
SI	Slovenia
SL	Sierra Leone
SM	San Marino
SN	Singapore
SO	Somalia
SP	Spain
ST	St Lucia
SU	Sudan
SV	Svalbard
SW	Sweden

<b>Country Code</b>	<b>Foreign Country</b>
SX	S Georgia Island & S Sandwich Island
SY	Syria
SZ	Switzerland
TD	Trinidad and Tobago
TE	Tromelin Island
TH	Thailand
TI	Tajikistan
TK	Caicos Islands
TK	Turks & Caicos Islands
TL	Tokelau
TN	Tonga
TO	Togo
TP	Sao Tome and Principe
TS	Tunisia
TT	East Timor
TU	Turkey
TV	Tuvalu
TW	Taiwan
TX	Turkmenistan
TZ	Tanzania
UG	Uganda
UK	United Kingdom
UP	Ukraine
UV	Burkina Faso
UY	Uruguay
UZ	Uzbekistan
VC	Grenadines
VC	St Vincent & Grenadines
VE	Venezuela
VI	British Virgin Islands
VM	Vietnam
VT	Vatican City
WA	Namibia
WE	West Bank
WF	Wallis and Futuna
WI	Western Sahara
WQ	Wake Island
WS	Western Samoa
WZ	Swaziland
XA	Ascension
XC	Channel Islands
XE	England
XI	Aland Island
XM	Myanmar
XN	Northern Ireland

<b>Country Code</b>	<b>Foreign Country</b>
XR	Slovak Republic
XS	Scotland
XT	Tristan Da Cunha
XW	Wales
XX	Other (country not identified elsewhere)
XY	Canary Islands
XZ	Azores
YI	Yugoslavia
YM	Yemen
ZA	Zambia
ZI	Zimbabwe

## EXHIBIT 4

### Standard Street Address Abbreviations

<u>Word</u>	<u>Abbreviation</u>
Air Force Base	AFB
and	&
Alley	ALY
Annex	ANX
Avenue	AVE
Beach	BCH
Boulevard	BLVD
Branch	BR
Bridge	BRG
Brook	BRK
Building	BLDG
Bypass	BYP
Camp	CP
Care Of, or In Care Of	%
Center	CTR
Circle	CIR
Corner	COR
Corners	CORS
Court	CT
Courts	CTS
Creek	CRK
Crossing	XING
Drive	DR
East	E
Estates	EST
Extension	EXT
Expressway	EXPY
Falls	FLS
Forest	FRST
Fork	FRK
Forks	FRKS
Fort	FT
Freeway	FWY
Gardens	GDNS
General Delivery	GEN DEL
Grove	GRV
Harbor	HBR
Haven	HVN
Heights	HTS
Highway	HWY

**EXHIBIT 4—Standard Street Address Abbreviations Continued**

<b>Word</b>	<b>Abbreviation</b>
Highway Carrier	HC
Island	IS
Islands	ISS
Junction	JCT
Lake	LK
Lakes	LKS
Lane	LN
Lodge	LDG
Manor	MNR
Meadows	MDWS
Mount	MT
Mountain	MTN
North	N
Northeast	NE
Northwest	NW
One-fourth,*	1/4
One-Quarter*	
One-half*	1/2
(*All fractions-space after prior number-for example: 1012 1/2. St. )	
Parkway	PKY
Place	PL
Plaza	PLZ
Point	PT
Port	PRT
P.O.-Box No.	PO BOX
River	RIV
Road	RD
Rural Route	RR
Shore	SHR
Shores	SHRS
South	S
Southeast	SE
Southwest	SW
Square	SQ
Station	STA
Street	ST
Summit	SMT
Terrace	TER
Trail	TRL
Trailer	TRLR
Turnpike	TPKE

#### **EXHIBIT 4—Standard Street Address Abbreviations Continued**

<b>Word</b>	<b>Abbreviation</b>
Union	UN
Valley	VLY
Village	VLG
Vista	VIS
West	W

**Note:** Plurals for street, road, avenue, etc. should be abbreviated by adding “s” to the abbreviation. For example; STS, RDS, AVES, etc.

## EXHIBIT 5

### Valid ZIP Codes

#### STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn, 852nn-853nn, 855nn-857nn, 859nn-860nn, 863nn-865nn
Arkansas	AR	716nn-729nn
California	CA	900nn-908nn, 910nn-928nn, 930nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn, 202nn-205nn, 569nn
Florida	FL	320nn-339nn, 341nn-342nn, 344nn, 346nn-347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-620nn, 622nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-516nn, 520nn-528nn
Kansas	KS	660nn-662nn, 664nn, 679nn
Kentucky	KY	400nn-427nn
Louisiana	LA	700nn-701nn, 703nn-708nn, 710nn-714nn
Maine	ME	039nn-049nn
Maryland	MD	206nn-212nn, 214nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-551nn, 553nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-631nn, 633nn-641nn, 644nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-681nn, 683nn-693nn
Nevada	NV	889nn-891nn, 893nn-895nn, 897nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-871nn, 873nn-875nn, 877nn-884nn
New York	NY	005nn, 063nn, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-731nn, 734nn-741nn, 743nn-749nn



## EXHIBIT 5 - Valid ZIP Codes Continued

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 750nn-770nn, 772nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	201nn, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	530nn-532nn, 534nn-535nn, 537nn-549nn
Wyoming	WY	820nn-831nn, 834nn

## STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES FOR U.S.POSSESSIONS

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	96799
Federated States of Micronesia	FM	969nn
Guam	GU	9691n
Marshall Islands	MH	969nn
Commonwealth of the Northern Mariana Islands	MP	969nn
Palau	PW	969nn
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

Corporate and Exempt Organization returns with addresses in the American Possessions are considered to have domestic addresses for processing purposes. The return **filer** address must contain a state abbreviation to be treated as an American Possession.

## **APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES**

<b>City</b>	<b>State</b>	<b>ZIP Code</b>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

# EXHIBIT 6

## North American Industry Classification System (NAICS) (Codes for Principal Business Activity) for use when filing Form 1120/1120A

Forms 1120 and 1120-A			
Principal Business Activity Codes			
<p>This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System.</p> <p>Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its "total receipts." Total receipts is defined as the sum of gross receipts or sales (page 1, line 1a) plus all other income (page 1, lines 4 through 10). If the company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (311110-339900).</p> <p>Once the principal business activity is determined, entries must be made on Form 1120, Schedule K, lines 2a, 2b, and 2c, or on Form 1120-A, Part II, lines 1a, 1b, and 1c. For the business activity code number, enter the six digit code selected from the list below. On the next line (Form 1120, Schedule K, line 2b, or Form 1120-A, Part II, line 1b), enter a brief description of the company's business activity. Finally, enter a description of the principal product or service of the company on Form 1120, Schedule K, line 2c, or Form 1120-A, Part II, line 1c.</p>			
<b>Code</b> <b>Agriculture, Forestry, Fishing and Hunting</b> <b>Crop Production</b> 111100 Oilseed & Grain Farming 111210 Vegetable & Melon Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming 111400 Greenhouse, Nursery, & Floriculture Production 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming) <b>Animal Production</b> 112111 Beef Cattle Ranching & Farming 112112 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog & Pig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production <b>Forestry and Logging</b> 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging <b>Fishing, Hunting and Trapping</b> 114110 Fishing 114210 Hunting & Trapping <b>Support Activities for Agriculture and Forestry</b> 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating) 115210 Support Activities for Animal Production 115310 Support Activities For Forestry <b>Mining</b> 211110 Oil & Gas Extraction 212110 Coal Mining 212200 Metal Ore Mining 212310 Stone Mining & Quarrying 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying 212390 Other Nonmetallic Mineral Mining & Quarrying 213110 Support Activities for Mining <b>Utilities</b> 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems 221500 Combination Gas & Electric <b>Construction</b> <b>Construction of Buildings</b> 236110 Residential Building Construction 236200 Nonresidential Building Construction	<b>Code</b> <b>Heavy and Civil Engineering Construction</b> 237100 Utility System Construction 237210 Land Subdivision 237310 Highway, Street, & Bridge Construction 237990 Other Heavy & Civil Engineering Construction <b>Specialty Trade Contractors</b> 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors 238220 Plumbing, Heating, & Air-Conditioning Contractors 238290 Other Building Equipment Contractors 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry) 238900 Other Specialty Trade Contractors (including site preparation) <b>Manufacturing</b> <b>Food Manufacturing</b> 311110 Animal Food Mfg 311200 Grain & Oilseed Milling 311300 Sugar & Confectionery Product Mfg 311400 Fruit & Vegetable Preserving & Specialty Food Mfg 311500 Dairy Product Mfg 311610 Animal Slaughtering and Processing 311710 Seafood Product Preparation & Packaging 311800 Bakeries & Tortilla Mfg 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings) <b>Beverage and Tobacco Product Manufacturing</b> 312110 Soft Drink & Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Manufacturing <b>Textile Mills and Textile Product Mills</b> 313000 Textile Mills 314000 Textile Product Mills <b>Apparel Manufacturing</b> 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315220 Men's & Boys' Cut & Sew Apparel Mfg 315230 Women's & Girls' Cut & Sew Apparel Mfg 315290 Other Cut & Sew Apparel Mfg 315990 Apparel Accessories & Other Apparel Mfg <b>Leather and Allied Product Manufacturing</b> 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg	<b>Code</b> <b>Wood Product Manufacturing</b> 321110 Sawmills & Wood Preservation 321210 Veneer, Plywood, & Engineered Wood Product Mfg 321900 Other Wood Product Mfg <b>Paper Manufacturing</b> 322100 Pulp, Paper, & Paperboard Mills 322200 Converted Paper Product Mfg <b>Printing and Related Support Activities</b> 323100 Printing & Related Support Activities <b>Petroleum and Coal Products Manufacturing</b> 324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg 324190 Other Petroleum & Coal Products Mfg <b>Chemical Manufacturing</b> 325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg 325410 Pharmaceutical & Medicine Mfg 325500 Paint, Coating, & Adhesive Mfg 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg 325900 Other Chemical Product & Preparation Mfg <b>Plastics and Rubber Products Manufacturing</b> 326100 Plastics Product Mfg 326200 Rubber Product Mfg <b>Nonmetallic Mineral Product Manufacturing</b> 327100 Clay Product & Refractory Mfg 327210 Glass & Glass Product Mfg 327300 Cement & Concrete Product Mfg 327400 Lime & Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg <b>Primary Metal Manufacturing</b> 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331310 Alumina & Aluminum Production & Processing 331400 Nonferrous Metal (except Aluminum) Production & Processing 331500 Foundries <b>Fabricated Metal Product Manufacturing</b> 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332400 Boiler, Tank, & Shipping Container Mfg 332510 Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg	<b>Code</b> 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg <b>Machinery Manufacturing</b> 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg 333900 Other General Purpose Machinery Mfg <b>Computer and Electronic Product Manufacturing</b> 334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg 334310 Audio & Video Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media <b>Electrical Equipment, Appliance, and Component Manufacturing</b> 335100 Electric Lighting Equipment Mfg 335200 Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg <b>Transportation Equipment Manufacturing</b> 336100 Motor Vehicle Mfg 336210 Motor Vehicle Body & Trailer Mfg 336300 Motor Vehicle Parts Mfg 336410 Aerospace Product & Parts Mfg 336510 Railroad Rolling Stock Mfg 336610 Ship & Boat Building 336990 Other Transportation Equipment Mfg <b>Furniture and Related Product Manufacturing</b> 337000 Furniture & Related Product Manufacturing <b>Miscellaneous Manufacturing</b> 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing <b>Wholesale Trade</b> <b>Merchant Wholesalers, Durable Goods</b> 423100 Motor Vehicle & Motor Vehicle Parts & Supplies 423200 Furniture & Home Furnishings 423300 Lumber & Other Construction Materials 423400 Professional & Commercial Equipment & Supplies

Forms 1120 and 1120-A (continued)

<p><b>Code</b></p> <p>423500 Metal &amp; Mineral (except Petroleum)</p> <p>423600 Electrical &amp; Electronic Goods</p> <p>423700 Hardware, &amp; Plumbing &amp; Heating Equipment &amp; Supplies</p> <p>423800 Machinery, Equipment, &amp; Supplies</p> <p>423910 Sporting &amp; Recreational Goods &amp; Supplies</p> <p>423920 Toy &amp; Hobby Goods &amp; Supplies</p> <p>423930 Recyclable Materials</p> <p>423940 Jewelry, Watch, Precious Stone, &amp; Precious Metals</p> <p>423990 Other Miscellaneous Durable Goods</p> <p><b>Merchant Wholesalers, Nondurable Goods</b></p> <p>424100 Paper &amp; Paper Products</p> <p>424210 Drugs &amp; Druggists' Sundries</p> <p>424300 Apparel, Piece Goods, &amp; Notions</p> <p>424400 Grocery &amp; Related Products</p> <p>424500 Farm Product Raw Materials</p> <p>424600 Chemical &amp; Allied Products</p> <p>424700 Petroleum &amp; Petroleum Products</p> <p>424800 Beer, Wine, &amp; Distilled Alcoholic Beverages</p> <p>424910 Farm Supplies</p> <p>424920 Book, Periodical, &amp; Newspapers</p> <p>424930 Flower, Nursery Stock, &amp; Florists' Supplies</p> <p>424940 Tobacco &amp; Tobacco Products</p> <p>424950 Paint, Varnish, &amp; Supplies</p> <p>424990 Other Miscellaneous Nondurable Goods</p> <p><b>Wholesale Electronic Markets and Agents and Brokers</b></p> <p>425110 Business to Business Electronic Markets</p> <p>425120 Wholesale Trade Agents &amp; Brokers</p> <p><b>Retail Trade</b></p> <p><b>Motor Vehicle and Parts Dealers</b></p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441221 Motorcycle Dealers</p> <p>441222 Boat Dealers</p> <p>441229 All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, &amp; Tire Stores</p> <p><b>Furniture and Home Furnishings Stores</b></p> <p>442110 Furniture Stores</p> <p>442210 Floor Covering Stores</p> <p>442291 Window Treatment Stores</p> <p>442299 All Other Home Furnishings Stores</p> <p><b>Electronics and Appliance Stores</b></p> <p>443111 Household Appliance Stores</p> <p>443112 Radio, Television, &amp; Other Electronics Stores</p> <p>443120 Computer &amp; Software Stores</p> <p>443130 Camera &amp; Photographic Supplies Stores</p> <p><b>Building Material and Garden Equipment and Supplies Dealers</b></p> <p>444110 Home Centers</p> <p>444120 Paint &amp; Wallpaper Stores</p> <p>444130 Hardware Stores</p> <p>444190 Other Building Material Dealers</p> <p>444200 Lawn &amp; Garden Equipment &amp; Supplies Stores</p> <p><b>Food and Beverage Stores</b></p> <p>445110 Supermarkets and Other Grocery (except Convenience) Stores</p>	<p><b>Code</b></p> <p>445120 Convenience Stores</p> <p>445210 Meat Markets</p> <p>445220 Fish &amp; Seafood Markets</p> <p>445230 Fruit &amp; Vegetable Markets</p> <p>445291 Baked Goods Stores</p> <p>445292 Confectionery &amp; Nut Stores</p> <p>445299 All Other Specialty Food Stores</p> <p>445310 Beer, Wine, &amp; Liquor Stores</p> <p><b>Health and Personal Care Stores</b></p> <p>446110 Pharmacies &amp; Drug Stores</p> <p>446120 Cosmetics, Beauty Supplies, &amp; Perfume Stores</p> <p>446130 Optical Goods Stores</p> <p>446190 Other Health &amp; Personal Care Stores</p> <p><b>Gasoline Stations</b></p> <p>447100 Gasoline Stations (including convenience stores with gas)</p> <p><b>Clothing and Clothing Accessories Stores</b></p> <p>448110 Men's Clothing Stores</p> <p>448120 Women's Clothing Stores</p> <p>448130 Children's &amp; Infants' Clothing Stores</p> <p>448140 Family Clothing Stores</p> <p>448150 Clothing Accessories Stores</p> <p>448190 Other Clothing Stores</p> <p>448210 Shoe Stores</p> <p>448310 Jewelry Stores</p> <p>448320 Luggage &amp; Leather Goods Stores</p> <p><b>Sporting Goods, Hobby, Book, and Music Stores</b></p> <p>451110 Sporting Goods Stores</p> <p>451120 Hobby, Toy, &amp; Game Stores</p> <p>451130 Sewing, Needlework, &amp; Piece Goods Stores</p> <p>451140 Musical Instrument &amp; Supplies Stores</p> <p>451211 Book Stores</p> <p>451212 News Dealers &amp; Newsstands</p> <p>451220 Pre-recorded Tape, Compact Disc, &amp; Record Stores</p> <p><b>General Merchandise Stores</b></p> <p>452110 Department Stores</p> <p>452900 Other General Merchandise Stores</p> <p><b>Miscellaneous Store Retailers</b></p> <p>453110 Florists</p> <p>453210 Office Supplies &amp; Stationery Stores</p> <p>453220 Gift, Novelty, &amp; Souvenir Stores</p> <p>453310 Used Merchandise Stores</p> <p>453910 Pet &amp; Pet Supplies Stores</p> <p>453920 Art Dealers</p> <p>453930 Manufactured (Mobile) Home Dealers</p> <p>453990 All Other Miscellaneous Store Retailers (including tobacco, candle, &amp; trophy shops)</p> <p><b>Nonstore Retailers</b></p> <p>454110 Electronic Shopping &amp; Mail-Order Houses</p> <p>454210 Vending Machine Operators</p> <p>454311 Heating Oil Dealers</p> <p>454312 Liquefied Petroleum Gas (Bottled Gas) Dealers</p> <p>454319 Other Fuel Dealers</p> <p>454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, &amp; coffee-break service providers)</p> <p><b>Transportation and Warehousing</b></p> <p><b>Air, Rail, and Water Transportation</b></p> <p>481000 Air Transportation</p> <p>482110 Rail Transportation</p> <p>483000 Water Transportation</p>	<p><b>Code</b></p> <p><b>Truck Transportation</b></p> <p>484110 General Freight Trucking, Local</p> <p>484120 General Freight Trucking, Long-distance</p> <p>484200 Specialized Freight Trucking</p> <p><b>Transit and Ground Passenger Transportation</b></p> <p>485110 Urban Transit Systems</p> <p>485210 Interurban &amp; Rural Bus Transportation</p> <p>485310 Taxi Service</p> <p>485320 Limousine Service</p> <p>485410 School &amp; Employee Bus Transportation</p> <p>485510 Charter Bus Industry</p> <p>485990 Other Transit &amp; Ground Passenger Transportation</p> <p><b>Pipeline Transportation</b></p> <p>486000 Pipeline Transportation</p> <p><b>Scenic &amp; Sightseeing Transportation</b></p> <p>487000 Scenic &amp; Sightseeing Transportation</p> <p><b>Support Activities for Transportation</b></p> <p>488100 Support Activities for Air Transportation</p> <p>488210 Support Activities for Rail Transportation</p> <p>488300 Support Activities for Water Transportation</p> <p>488410 Motor Vehicle Towing</p> <p>488490 Other Support Activities for Road Transportation</p> <p>488510 Freight Transportation Arrangement</p> <p>488990 Other Support Activities for Transportation</p> <p><b>Couriers and Messengers</b></p> <p>492110 Couriers</p> <p>492210 Local Messengers &amp; Local Delivery</p> <p><b>Warehousing and Storage</b></p> <p>493100 Warehousing &amp; Storage (except lessors of miniwarehouses &amp; self-storage units)</p> <p><b>Information</b></p> <p><b>Publishing Industries (except Internet)</b></p> <p>511110 Newspaper Publishers</p> <p>511120 Periodical Publishers</p> <p>511130 Book Publishers</p> <p>511140 Directory &amp; Mailing List Publishers</p> <p>511190 Other Publishers</p> <p>511210 Software Publishers</p> <p><b>Motion Picture and Sound Recording Industries</b></p> <p>512100 Motion Picture &amp; Video Industries (except video rental)</p> <p>512200 Sound Recording Industries</p> <p><b>Broadcasting (except Internet)</b></p> <p>515100 Radio &amp; Television Broadcasting</p> <p>515210 Cable &amp; Other Subscription Programming</p> <p><b>Internet Publishing and Broadcasting</b></p> <p>516110 Internet Publishing &amp; Broadcasting</p> <p><b>Telecommunications</b></p> <p>517000 Telecommunications (including paging, cellular, satellite, cable &amp; other program distribution, resellers, &amp; other telecommunications)</p> <p><b>Internet Service Providers, Web Search Portals, and Data Processing Services</b></p> <p>518111 Internet Service Providers</p> <p>518112 Web Search Portals</p>	<p><b>Code</b></p> <p>518210 Data Processing, Hosting, &amp; Related Services</p> <p><b>Other Information Services</b></p> <p>519100 Other Information Services (including news syndicates &amp; libraries)</p> <p><b>Finance and Insurance</b></p> <p><b>Depository Credit Intermediation</b></p> <p>522110 Commercial Banking</p> <p>522120 Savings Institutions</p> <p>522130 Credit Unions</p> <p>522190 Other Depository Credit Intermediation</p> <p><b>Nondepository Credit Intermediation</b></p> <p>522210 Credit Card Issuing</p> <p>522220 Sales Financing</p> <p>522291 Consumer Lending</p> <p>522292 Real Estate Credit (including mortgage bankers &amp; originators)</p> <p>522293 International Trade Financing</p> <p>522294 Secondary Market Financing</p> <p>522298 All Other Nondepository Credit Intermediation</p> <p><b>Activities Related to Credit Intermediation</b></p> <p>522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, &amp; money transmitting)</p> <p><b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b></p> <p>523110 Investment Banking &amp; Securities Dealing</p> <p>523120 Securities Brokerage</p> <p>523130 Commodity Contracts Dealing</p> <p>523140 Commodity Contracts Brokerage</p> <p>523210 Securities &amp; Commodity Exchanges</p> <p>523900 Other Financial Investment Activities (including portfolio management &amp; investment advice)</p> <p><b>Insurance Carriers and Related Activities</b></p> <p>524140 Direct Life, Health, &amp; Medical Insurance &amp; Reinsurance Carriers</p> <p>524150 Direct Insurance &amp; Reinsurance (except Life, Health &amp; Medical) Carriers</p> <p>524210 Insurance Agencies &amp; Brokerages</p> <p>524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)</p> <p><b>Funds, Trusts, and Other Financial Vehicles</b></p> <p>525100 Insurance &amp; Employee Benefit Funds</p> <p>525910 Open-End Investment Funds (Form 1120-RIC)</p> <p>525920 Trusts, Estates, &amp; Agency Accounts</p> <p>525930 Real Estate Investment Trusts (Form 1120-REIT)</p> <p>525990 Other Financial Vehicles (including closed-end investment funds)</p> <p>"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) on page 22.</p> <p><b>Real Estate and Rental and Leasing</b></p> <p><b>Real Estate</b></p> <p>531110 Lessors of Residential Buildings &amp; Dwellings</p> <p>531114 Cooperative Housing</p>
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Forms 1120 and 1120-A (continued)

<p><b>Code</b></p> <p>531120 Lessors of Nonresidential Buildings (except Miniwarehouses)</p> <p>531130 Lessors of Miniwarehouses &amp; Self-Storage Units</p> <p>531190 Lessors of Other Real Estate Property</p> <p>531210 Offices of Real Estate Agents &amp; Brokers</p> <p>531310 Real Estate Property Managers</p> <p>531320 Offices of Real Estate Appraisers</p> <p>531390 Other Activities Related to Real Estate</p> <p><b>Rental and Leasing Services</b></p> <p>532100 Automotive Equipment Rental &amp; Leasing</p> <p>532210 Consumer Electronics &amp; Appliances Rental</p> <p>532220 Formal Wear &amp; Costume Rental</p> <p>532230 Video Tape &amp; Disc Rental</p> <p>532290 Other Consumer Goods Rental</p> <p>532310 General Rental Centers</p> <p>532400 Commercial &amp; Industrial Machinery &amp; Equipment Rental &amp; Leasing</p> <p><b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b></p> <p>533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p> <p><b>Professional, Scientific, and Technical Services</b></p> <p><b>Legal Services</b></p> <p>541110 Offices of Lawyers</p> <p>541190 Other Legal Services</p> <p><b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b></p> <p>541211 Offices of Certified Public Accountants</p> <p>541213 Tax Preparation Services</p> <p>541214 Payroll Services</p> <p>541219 Other Accounting Services</p> <p><b>Architectural, Engineering, and Related Services</b></p> <p>541310 Architectural Services</p> <p>541320 Landscape Architecture Services</p> <p>541330 Engineering Services</p> <p>541340 Drafting Services</p> <p>541350 Building Inspection Services</p> <p>541360 Geophysical Surveying &amp; Mapping Services</p> <p>541370 Surveying &amp; Mapping (except Geophysical) Services</p> <p>541380 Testing Laboratories</p> <p><b>Specialized Design Services</b></p> <p>541400 Specialized Design Services (including interior, industrial, graphic, &amp; fashion design)</p> <p><b>Computer Systems Design and Related Services</b></p> <p>541511 Custom Computer Programming Services</p> <p>541512 Computer Systems Design Services</p> <p>541513 Computer Facilities Management Services</p> <p>541519 Other Computer Related Services</p> <p><b>Other Professional, Scientific, and Technical Services</b></p> <p>541600 Management, Scientific, &amp; Technical Consulting Services</p> <p>541700 Scientific Research &amp; Development Services</p> <p>541800 Advertising &amp; Related Services</p>	<p><b>Code</b></p> <p>541910 Marketing Research &amp; Public Opinion Polling</p> <p>541920 Photographic Services</p> <p>541930 Translation &amp; Interpretation Services</p> <p>541940 Veterinary Services</p> <p>541990 All Other Professional, Scientific, &amp; Technical Services</p> <p><b>Management of Companies (Holding Companies)</b></p> <p>551111 Offices of Bank Holding Companies</p> <p>551112 Offices of Other Holding Companies</p> <p><b>Administrative and Support and Waste Management and Remediation Services</b></p> <p><b>Administrative and Support Services</b></p> <p>561110 Office Administrative Services</p> <p>561210 Facilities Support Services</p> <p>561300 Employment Services</p> <p>561410 Document Preparation Services</p> <p>561420 Telephone Call Centers</p> <p>561430 Business Service Centers (including private mail centers &amp; copy shops)</p> <p>561440 Collection Agencies</p> <p>561450 Credit Bureaus</p> <p>561490 Other Business Support Services (including repossession services, court reporting, &amp; stenotype services)</p> <p>561500 Travel Arrangement &amp; Reservation Services</p> <p>561600 Investigation &amp; Security Services</p> <p>561710 Exterminating &amp; Pest Control Services</p> <p>561720 Janitorial Services</p> <p>561730 Landscaping Services</p> <p>561740 Carpet &amp; Upholstery Cleaning Services</p> <p>561790 Other Services to Buildings &amp; Dwellings</p> <p>561900 Other Support Services (including packaging &amp; labeling services, &amp; convention &amp; trade show organizers)</p> <p><b>Waste Management and Remediation Services</b></p> <p>562000 Waste Management &amp; Remediation Services</p> <p><b>Educational Services</b></p> <p>611000 Educational Services (including schools, colleges, &amp; universities)</p> <p><b>Health Care and Social Assistance</b></p> <p><b>Offices of Physicians and Dentists</b></p> <p>621111 Offices of Physicians (except mental health specialists)</p> <p>621112 Offices of Physicians, Mental Health Specialists</p> <p>621210 Offices of Dentists</p> <p>621310 Offices of Other Health Practitioners</p> <p>621320 Offices of Chiropractors</p> <p>621330 Offices of Optometrists</p> <p>621330 Offices of Mental Health Practitioners (except Physicians)</p>	<p><b>Code</b></p> <p>621340 Offices of Physical, Occupational &amp; Speech Therapists, &amp; Audiologists</p> <p>621391 Offices of Podiatrists</p> <p>621399 Offices of All Other Miscellaneous Health Practitioners</p> <p><b>Outpatient Care Centers</b></p> <p>621410 Family Planning Centers</p> <p>621420 Outpatient Mental Health &amp; Substance Abuse Centers</p> <p>621491 HMO Medical Centers</p> <p>621492 Kidney Dialysis Centers</p> <p>621493 Freestanding Ambulatory Surgical &amp; Emergency Centers</p> <p>621498 All Other Outpatient Care Centers</p> <p><b>Medical and Diagnostic Laboratories</b></p> <p>621510 Medical &amp; Diagnostic Laboratories</p> <p><b>Home Health Care Services</b></p> <p>621610 Home Health Care Services</p> <p><b>Other Ambulatory Health Care Services</b></p> <p>621900 Other Ambulatory Health Care Services (including ambulance services &amp; blood &amp; organ banks)</p> <p><b>Hospitals</b></p> <p>622000 Hospitals</p> <p><b>Nursing and Residential Care Facilities</b></p> <p>623000 Nursing &amp; Residential Care Facilities</p> <p><b>Social Assistance</b></p> <p>624100 Individual &amp; Family Services</p> <p>624200 Community Food &amp; Housing, &amp; Emergency &amp; Other Relief Services</p> <p>624310 Vocational Rehabilitation Services</p> <p>624410 Child Day Care Services</p> <p><b>Arts, Entertainment, and Recreation</b></p> <p><b>Performing Arts, Spectator Sports, and Related Industries</b></p> <p>711100 Performing Arts Companies</p> <p>711210 Spectator Sports (including sports clubs &amp; racetracks)</p> <p>711300 Promoters of Performing Arts, Sports, &amp; Similar Events</p> <p>711410 Agents &amp; Managers for Artists, Athletes, Entertainers, &amp; Other Public Figures</p> <p>711510 Independent Artists, Writers, &amp; Performers</p> <p><b>Museums, Historical Sites, and Similar Institutions</b></p> <p>712100 Museums, Historical Sites, &amp; Similar Institutions</p> <p><b>Amusement, Gambling, and Recreation Industries</b></p> <p>713100 Amusement Parks &amp; Arcades</p> <p>713200 Gambling Industries</p> <p>713900 Other Amusement &amp; Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, &amp; bowling centers)</p> <p><b>Accommodation and Food Services</b></p> <p><b>Accommodation</b></p> <p>721110 Hotels (except Casino Hotels) &amp; Motels</p>	<p><b>Code</b></p> <p>721120 Casino Hotels</p> <p>721191 Bed &amp; Breakfast Inns</p> <p>721199 All Other Traveler Accommodation</p> <p>721210 RV (Recreational Vehicle) Parks &amp; Recreational Camps</p> <p>721310 Rooming &amp; Boarding Houses</p> <p><b>Food Services and Drinking Places</b></p> <p>722110 Full-Service Restaurants</p> <p>722210 Limited-Service Eating Places</p> <p>722300 Special Food Services (including food service contractors &amp; caterers)</p> <p>722410 Drinking Places (Alcoholic Beverages)</p> <p><b>Other Services</b></p> <p><b>Repair and Maintenance</b></p> <p>811110 Automotive Mechanical &amp; Electrical Repair &amp; Maintenance</p> <p>811120 Automotive Body, Paint, Interior, &amp; Glass Repair</p> <p>811190 Other Automotive Repair &amp; Maintenance (including oil change &amp; lubrication shops &amp; car washes)</p> <p>811210 Electronic &amp; Precision Equipment Repair &amp; Maintenance</p> <p>811310 Commercial &amp; Industrial Machinery &amp; Equipment (except Automotive &amp; Electronic) Repair &amp; Maintenance</p> <p>811410 Home &amp; Garden Equipment &amp; Appliance Repair &amp; Maintenance</p> <p>811420 Reupholstery &amp; Furniture Repair</p> <p>811430 Footwear &amp; Leather Goods Repair</p> <p>811490 Other Personal &amp; Household Goods Repair &amp; Maintenance</p> <p><b>Personal and Laundry Services</b></p> <p>812111 Barber Shops</p> <p>812112 Beauty Salons</p> <p>812113 Nail Salons</p> <p>812190 Other Personal Care Services (including diet &amp; weight reducing centers)</p> <p>812210 Funeral Homes &amp; Funeral Services</p> <p>812220 Cemeteries &amp; Crematories</p> <p>812310 Coin-Operated Laundries &amp; Drycleaners</p> <p>812320 Drycleaning &amp; Laundry Services (except Coin-Operated)</p> <p>812330 Linen &amp; Uniform Supply</p> <p>812910 Pet Care (except Veterinary) Services</p> <p>812920 Photofinishing</p> <p>812930 Parking Lots &amp; Garages</p> <p>812990 All Other Personal Services</p> <p><b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b></p> <p>813000 Religious, Grantmaking, Civic, Professional, &amp; Similar Organizations (including condominium and homeowners associations)</p>
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## EXHIBIT 7

### Business Rules

The schema validation business rules can be found on the irs.gov website as follows:

- **For 1120/1120-S/7004 -**  
<http://www.irs.gov/taxpros/providers/article/0,,id=97626,00.html>.
- **For 11065/1065-B -**  
<http://www.irs.gov/efile/article/0,,id=153999,00.html>
- **For 990/990-EZ/990-PF/1120-POL/8868**  
<http://www.irs.gov/charities/article/0,,id=105955,00.html>